

TABLE OF CONTENTS

TAB

1. Certification of Compliance (Form 400)
2. Declaration of Closure
3. Notice of Proposed Action (45-Day Notice)
4. Mailing Statement for Notice of Proposed Action (45-Day Notice)
5. Originally Proposed Text and Forms (45-Day Notice Text and Forms)
6. Initial Statement of Reasons
7. Statement Regarding Public Hearing and Written Comments for Notice of Proposed Action (45-Day Notice)
8. Post-Notice Modification (15-Day Notice) and Modifications to Text and Forms
9. Mailing Statement for Post-Notice Modifications (15-Day Notice)
10. Statement Regarding Written Comments for Post-Notice Modification (15-Day Notice)
11. Form 399
12. Updated Informative Digest
13. Final Statement of Reasons

SA2010301913
90229209.doc

TAB 1

NOTICE PUBLICATION/REGULATIONS SUBMISSION

(See instructions on reverse)

For use by Secretary of State only

STD. 400 (REV. 01-09)

OAL FILE NUMBERS	NOTICE FILE NUMBER Z-	REGULATORY ACTION NUMBER	EMERGENCY NUMBER
For use by Office of Administrative Law (OAL) only			
NOTICE		REGULATIONS	
AGENCY WITH RULEMAKING AUTHORITY Department of Justice			AGENCY FILE NUMBER (If any)

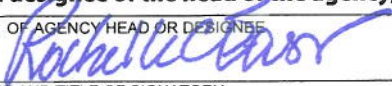
A. PUBLICATION OF NOTICE (Complete for publication in Notice Register)

1. SUBJECT OF NOTICE		TITLE(S)	FIRST SECTION AFFECTED	2. REQUESTED PUBLICATION DATE
3. NOTICE TYPE <input type="checkbox"/> Notice re Proposed Regulatory Action <input type="checkbox"/> Other		4. AGENCY CONTACT PERSON	TELEPHONE NUMBER	FAX NUMBER (Optional)
OAL USE ONLY	ACTION ON PROPOSED NOTICE <input type="checkbox"/> Approved as Submitted <input type="checkbox"/> Approved as Modified <input type="checkbox"/> Disapproved/Withdrawn		NOTICE REGISTER NUMBER	PUBLICATION DATE

B. SUBMISSION OF REGULATIONS (Complete when submitting regulations)

1a. SUBJECT OF REGULATION(S) Implement regulations needed by the enactment of AB 2496		1b. ALL PREVIOUS RELATED OAL REGULATORY ACTION NUMBER(S) 2011-0330-02E; 2011-0927-01EE; and 2011-1223-01EE	
2. SPECIFY CALIFORNIA CODE OF REGULATIONS TITLE(S) AND SECTION(S) (Including title 26, if toxics related)			
SECTION(S) AFFECTED (List all section number(s) individually. Attach additional sheet if needed.)		ADOPT 999.24, 999.25, 999.26, 999.27, 999.28, and 999.29	
		AMEND 999.10, 999.11, 999.14, 999.16, 999.17, 999.19, 999.20, 999.21, and 999.22	
TITLE(S) Title 11		REPEAL	
3. TYPE OF FILING			
<input type="checkbox"/> Regular Rulemaking (Gov. Code §11346) <input type="checkbox"/> Resubmittal of disapproved or withdrawn nonemergency filing (Gov. Code §§11349.3, 11349.4) <input type="checkbox"/> Emergency (Gov. Code, §11346.1(b))			
<input checked="" type="checkbox"/> Certificate of Compliance: The agency officer named below certifies that this agency complied with the provisions of Gov. Code §§11346.2-11347.3 either before the emergency regulation was adopted or within the time period required by statute. <input type="checkbox"/> Resubmittal of disapproved or withdrawn emergency filing (Gov. Code, §11346.1)			
<input type="checkbox"/> Emergency Readopt (Gov. Code, §11346.1(h)) <input type="checkbox"/> File & Print <input type="checkbox"/> Other (Specify) _____			
<input type="checkbox"/> Changes Without Regulatory Effect (Cal. Code Regs., title 1, §100) <input type="checkbox"/> Print Only			
4. ALL BEGINNING AND ENDING DATES OF AVAILABILITY OF MODIFIED REGULATIONS AND/OR MATERIAL ADDED TO THE RULEMAKING FILE (Cal. Code Regs. title 1, §44 and Gov. Code §11347.1) January 5, 2012 to January 20, 2012			
5. EFFECTIVE DATE OF CHANGES (Gov. Code, §§ 11343.4, 11346.1(d); Cal. Code Regs., title 1, §100) <input type="checkbox"/> Effective 30th day after filing with Secretary of State <input checked="" type="checkbox"/> Effective on filing with Secretary of State <input type="checkbox"/> §100 Changes Without Regulatory Effect <input type="checkbox"/> Effective other (Specify) _____			
6. CHECK IF THESE REGULATIONS REQUIRE NOTICE TO, OR REVIEW, CONSULTATION, APPROVAL OR CONCURRENCE BY, ANOTHER AGENCY OR ENTITY <input type="checkbox"/> Department of Finance (Form STD. 399) (SAM §6660) <input type="checkbox"/> Fair Political Practices Commission <input type="checkbox"/> State Fire Marshal <input type="checkbox"/> Other (Specify) _____			
7. CONTACT PERSON Erica Goerzen		TELEPHONE NUMBER (916) 322-0908	FAX NUMBER (Optional) (916) 324-5033
		E-MAIL ADDRESS (Optional) Erica.Goerzen@doj.ca.gov	

8. I certify that the attached copy of the regulation(s) is a true and correct copy of the regulation(s) identified on this form, that the information specified on this form is true and correct, and that I am the head of the agency taking this action, or a designee of the head of the agency, and am authorized to make this certification.

SIGNATURE OF AGENCY HEAD OR DESIGNEE 	DATE 3/8/12
TYPED NAME AND TITLE OF SIGNATORY Rochelle C. East, Chief Deputy Attorney General, Legal Affairs	

For use by Office of Administrative Law (OAL) only

TAB 2

DECLARATION OF CLOSURE

I, Erica Goerzen, declare:

The items listed in the foregoing Table of Contents constitute the final rulemaking file for the subject regulations of the Department of Justice, Office of the Attorney General. The rulemaking file was closed on March 14, 2012, and is now complete.

I declare under penalty of perjury under the laws of the state of California that the foregoing is true and correct.

Executed in Sacramento, California, on March 14, 2012.


ERICA GOERZEN, DOJ Regulations Coordinator

3-14-2012
DATE

TAB 3

**NOTICE OF IMPLEMENTING REGULATIONS NEEDED BY THE ENACTMENT OF
A.B. 2496**

Title 11 – Department of Justice

IMPLEMENTING REGULATIONS NEEDED BY THE ENACTMENT OF A.B. 2496

NOTICE IS HEREBY GIVEN that the Department of Justice (DOJ) proposes to approve the emergency regulations implementing certain enhancements and clean-up made to Business and Professions Code section 22979(a), Revenue and Taxation Code section 30165.1, and Health and Safety Code sections 104555-104557, pursuant to the enactment of A.B. 2496 (Stats. 2010, ch. 265, effective January 1, 2011).

OPPORTUNITY TO SUBMIT COMMENTS AND TO REQUEST A PUBLIC HEARING

Notice is also given that DOJ will accept written comments, statements, arguments, or contentions relevant to this regulatory action until **January 2, 2012**. No public hearing will be held unless an interested person requests a hearing in writing on or before on **December 18, 2011**. Requests for a public hearing and/or written comments should be addressed to:

Laura Kaplan
Office of the Attorney General
Tobacco Litigation and Enforcement Section
1300 'I' Street
P.O. Box 944255
Sacramento, CA 94244-2550

Comments may also be submitted by e-mail to tobacco@doj.ca.gov.

PROPOSED REVISIONS AND FINAL ADOPTION OF REGULATIONS

Following the public comment period, which closes on January 2, 2012, forty-five (45) calendar days from the date of this Notice, DOJ may adopt the proposed regulations if they remain substantially unchanged as described in the informative digest. DOJ may make changes in the proposed regulations before adopting them. The text of any modified regulations will be made available to the public with the changes clearly marked at least fifteen (15) days before the regulations are adopted. If a modified text is required, a request for a copy should be made to the agency official designated in this notice. DOJ will accept comments on the modified regulations for fifteen (15) days after date on which the revised text is made available.

The Attorney General's Office has made an initial determination that no reasonable alternative considered or that has otherwise been identified and brought to the attention of this office, would be more effective in carrying out the purpose for which this regulatory action is proposed or

would be as effective as and less burdensome to affected private persons than the proposed action.

If adopted, the regulations will appear in the California Code of Regulations, Title 11, Division 1, Chapter 16, Sections 999.10-999.29.

AUTHORITY AND REFERENCE

Authority to adopt these regulations is set forth in Revenue and Taxation Code section 30165.1, subdivision (o). References include Health and Safety Code section 104557(c), Revenue and Taxation Code section 30165.1, and Business and Professions Code sections 22979(a)(3) and (4). Specific authority and reference citations are included after the text of each regulation.

INFORMATIVE DIGEST/POLICY STATEMENT OVERVIEW

Existing Laws Related to the Proposed Action

The California Cigarette and Tobacco Products Licensing Act of 2003 (Bus. & Prof. Code, § 22970 et seq., hereafter the licensing act) provides for the licensure, by the State Board of Equalization, of manufacturers, distributors, wholesalers, importers, and retailers of cigarette or tobacco products that are engaged in business in California. The licensing act prohibits retailers, manufacturers, distributors, and wholesalers from distributing or selling cigarettes and tobacco products unless they are in compliance with those licensure requirements. The licensing act requires a manufacturer or importer to comply with specified requirements in order to be eligible for obtaining and maintaining a license under that act, including consenting to jurisdiction of the California courts for the purpose of enforcement of that act and appointment of a registered agent for service of process in this state.

The California reserve fund statute (Health & Saf. Code, §§ 104555-104557) requires every tobacco product manufacturer whose cigarettes or roll-your-own ("RYO") tobacco is sold in California to either become a party to the Tobacco Master Settlement Agreement (MSA) and comply with the terms of that agreement or establish a qualified escrow account and make annual deposits based on the manufacturer's California sales, as provided by law.

The tobacco directory law (Rev. & Tax. Code, § 30165.1) requires the Attorney General to establish and maintain on its Internet web site a directory of compliant tobacco product manufacturers and brand families that may be sold in California. Section 30165.1 prohibits the sale of cigarettes and RYO tobacco that are not listed on the directory.

Effect of the Emergency Regulations in the Legal Context

A.B. 2496 (Stats. 2010, ch. 265) enhances and cleans-up the reserve fund statute and the tobacco directory law to provide additional enforcement tools to the state of California by, among other things, requiring manufacturers and importers to consent to the jurisdiction of the California courts for the purpose of enforcement of the reserve fund statute and the tobacco directory law. A.B. 2496 also provides that all manufacturers and importers shall obtain and maintain a license

to engage in the sale of cigarettes in California, and that manufacturers must be licensed in order to be listed on the California Tobacco Directory.

A.B. 2496 amended section 22979 of the Business and Professions Code to provide that in order to be eligible for obtaining and maintaining a license manufacturers and importers must waive any sovereign immunity defense that may apply to any enforcement of the licensing act, the reserve fund statute and the tobacco directory law. In lieu of waiving sovereign immunity, a manufacturer or importer may post a surety bond. Section 22979, as amended, provides that waivers of sovereign immunity and surety bonds must be in a form and manner acceptable to the Attorney General. New regulation section 999.24 establishes the form and manner for manufacturers and importers to waive sovereign immunity and consent to the jurisdiction of the California courts for purposes of licensure by the Board of Equalization, as required by subdivision (a)(4) of section 22979. New regulation section 999.26 prescribes the form and manner for manufacturers and importers to post surety bonds.

Sections 999.10, 999.11, 999.14, 999.19, 999.20, 999.21 and 999.22 were added to this action solely for the purpose of updating the incorporation by reference forms contained therein.

The amendments to existing regulation sections 999.16 and 999.17 prescribe additional procedures to be followed, and additional documentation to be provided, by all tobacco product manufacturers whose cigarettes or RYO tobacco are sold in California. Section 999.16 requires, as part of the certification process for inclusion in California's directory of compliant tobacco product manufacturers and their cigarettes or RYO tobacco, that every manufacturer waive sovereign immunity pursuant to new section 999.24, provide reasonable assurance documents pursuant to new section 999.27 if the manufacturer or any of its importers engages in delivery sales, and complete a Cigarette Brand Styles Authentication form pursuant to new section 999.29. Section 999.17, which lists the conditions under which a tobacco product manufacturer must provide supplemental certifications to the Department, is amended to require manufacturers to submit a supplemental certification when documents submitted along with a previously submitted certification are no longer accurate and complete.

New regulations sections 999.25, 999.27, 999.28 and 999.29 prescribe additional procedures to be followed and forms to be used by all tobacco product manufacturers and importers whose cigarettes or RYO tobacco is sold in California.

Section 999.25 establishes the forms and manner for complying with subdivision (b)(3)(E) of section 30165.1 of the Revenue and Taxation Code, as amended by A.B. 2496, as a condition for listing on the California Tobacco Directory. The statute requires that every non-participating manufacturer located outside the United States provide a declaration in the form prescribed by the Attorney General from each of its importers into the United States of any of its brand families to be sold in California, that the importer accepts joint and several liability with the non-participating manufacturer for all required escrow deposits due in accordance with the reserve fund statute, and for payment of all fees, costs, attorney's fees, penalties, and refunds imposed or required under the tobacco directory law, including but not limited to all refunds resulting from the removal of the manufacturer or any of its brand families from the directory. The importer must appoint an agent for the service of process in California in accordance with subdivision (f) of section 30165.1; in addition, the non-participating manufacturer must affirm that it has caused

every importer that will sell its tobacco products in this state to obtain and maintain a license as an importer pursuant to the licensing act.

In addition to establishing the form and manner for manufacturers and importers to post a surety bond in lieu of waiving sovereign immunity, section 999.26 provides the form and manner by which newly qualified and elevated risk non-participating manufacturers must post a bond pursuant to Revenue and Taxation Code section 30165.1(c)(4) and appoint a registered agent in the state for service of process and other enforcement purposes.

Section 999.27 establishes the forms and manner for manufacturers and importers that engage in delivery sales to provide reasonable assurances to the Attorney General of compliance with all the federal and state laws governing delivery sellers, as required by subdivision (c)(2)(E) of section 30165.1, as amended by A.B. 2496.

Section 999.28 establishes the forms and manner for non-participating manufacturers to provide reasonable assurances of compliance with the tobacco directory law, new section 30165.2 of the Revenue and Taxation Code and the reserve fund law, as required by subdivision (c)(2)(C) of section 30165.1 as amended by A.B. 2496.

Section 999.29 establishes the forms and manner for tobacco product manufacturers to complete and submit a Cigarette Brand Styles Authentication form as a condition for listing on the tobacco directory, as required by subdivisions (c)(2)(C) and (E), (g)(4) and (q)(2) of section 30165.1.

Chronology of Changes Made to Regulations and Forms

First Re-adoption

After implementing the emergency regulations and forms, the Department received several comments and questions from participating manufacturers regarding Form JUS-TOB11, "Standard Waiver of Sovereign Immunity by Tobacco Manufacturer and Importer." As a result of the comments, the Department made changes to Form JUS-TOB11 to more closely conform to federal statutes and case law governing the scope of sovereign immunity and to respond to the companies' concerns. Because the Department revised the title and body of Form JUS-TOB11, the Department made corresponding changes in California Code of Regulations section 999.24(d) that referred to the version and title of Form JUS-TOB11.

Second Re-adoption

While the first round of re-adoption was in progress, the Department undertook a closer review of the A.B. 2496 regulations, particularly Business and Professions Code section 22979, subdivision (a), and Revenue and Taxation Code section 30165.1, subdivision (c). The Department also reviewed various surety bond forms used by state agencies for guidance. As a result, the Department determined that edits to "California Tobacco Manufacturer and Importer Surety Bond," Form JUS-TOB14, were necessary to encompass all situations under the A.B. 2496 regulations in which a tobacco manufacturer or importer could be required to post a surety bond. The Department edited Form JUS-TOB14 to encompass the different situations in which a tobacco manufacturer or importer could be required to post a

surety bond, and added clarifying language regarding the terms of the bond and obligations of the surety. The Department made corresponding changes in California Code of Regulations section 999.26 that referred to the version of Form JUS-TOB14.

In addition, after editing Form JUS-TOB11 in the first round of re-adoption, the Department determined that the same edits regarding the scope of sovereign immunity were necessary for "Waiver of Tribal Sovereign Immunity by Native American Tribe," Form JUS-TOB9, and "Waiver of Sovereign Immunity by Government-Owned Tobacco Company," Form JUS-TOB10. The Department made these changes, and eliminated unnecessary provisions. The Department made corresponding changes in Code of Regulations section 999.24(b)-(c) that referred to the version and scope of Form JUS-TOB9 and Form JUS-TOB10.

The forms incorporated by reference herein are:

State of California, JUS-TOB1, (Rev. 09/2010), Certification For Listing On California Directory;

State of California, JUS-TOB2, (Rev. 02/2011), Notice Of Appointment Of Registered Agent And Registered Agent's Statement For Non-Participating Manufacturer;

State of California, JUS-TOB3, (Rev. 02/2011), Certification Of Compliance And Affidavit By Non-Participating Tobacco Product Manufacturer Regarding Deposit Of Reserve Funds Into Escrow,

State of California, JUS-TOB4, (Rev. 02/2011) Brand Families Unit Sales Schedule 1;

State of California, JUS-TOB9, (Rev. 10/2011), Waiver Of Tribal Sovereign Immunity By Native American Tribe;

State of California, JUS-TOB10, (Rev. 10/2011), Waiver Of Sovereign Immunity By Government-Owned Tobacco Company;

State of California, JUS-TOB11, (Rev. 8/2011), Standard Waiver Of Sovereign Immunity By Tobacco Manufacturer or Importer;

State of California, JUS-TOB12, (Rev. 02/2011), United States Importer Declaration Accepting Joint And Several Liability;

State of California, JUS-TOB13, (Rev. 02/2011), Notice of Appointment Of Registered Agent And Registered Agent's Statement for Importer;

State of California JUS-TOB14, (Rev. 10/2011), California Tobacco Manufacturer And Importer Surety Bond; and

State of California, JUS-TOB15, (Orig. 02/2011), Cigarette Brand Style Authentication Information.

DISCLOSURES/DETERMINATIONS REGARDING THE PROPOSED ACTION

- Cost or savings to State Agencies: None
- Cost to any local agency or school district where they must be reimbursed in accordance with Government Code sections 17500 through 17630: None
- Mandate and cost to any local agency or school district: None
- Other non-discretionary cost or savings imposed upon local agencies: None
- Cost or savings in federal funding to the state: None
- Cost impacts on representative private person or businesses: The DOJ is not aware of any cost impacts that a representative private person or business would necessarily incur in reasonable compliance with the proposed action.
- Significant statewide adverse economic impact: The Department has made an initial determination that the proposed regulatory action will not have any significant statewide adverse economic impact directly affecting California businesses including the ability of California businesses to compete with businesses in other states.
- Effect on small business: The DOJ has made an initial determination that compliance with the regulations will not impose significant costs.
- Significant effect on housing costs: None

In accordance with Government Code section 11346.3, the following are required responses of state agencies proposing to adopt or amend administrative regulations to assess whether and to what extent it will affect the following:

- The creation or elimination of jobs within the State of California: None
- The creation of new businesses or the elimination of existing businesses within the State of California: None
- The expansion of businesses currently doing business within the State of California: None

INITIAL STATEMENT OF REASONS, TEXT AND INFORMATION

The Attorney General's Office has prepared an initial statement of reasons for the proposed regulatory action and has available all the information upon which the proposal is based.

Copies of the exact language of the proposed regulations and of the initial statement of reasons, and all the information upon which the proposal is based, may be obtained by contacting the persons named below or by accessing the Department's website as indicated below in this notice.

FINAL STATEMENT OF REASONS

A final statement of reasons will be prepared when all comments have been received and considered, prior to the closing of the rulemaking period. Any person may obtain a copy of the final statement of reasons once it has been prepared, by making a written request to the contact person named below or by accessing the website listed below. You may obtain a copy of any or all information contained in the rulemaking record by making a written request to the contact person. The rulemaking file is available for public inspection at all times and can be accessed by contacting the contact person.

CONTACT PERSON

Non-substantive inquiries regarding this action, such as requests for copies of the text of the proposed regulations or forms, may be directed to Debra Berry at (916) 323-3566. Inquiries regarding the substance of the proposed regulations may be directed to Deputy Attorney General Laura Kaplan at (916) 323-3822 or Deputy Attorney General Erin Rosenberg at (510) 622-2137.

WEB ACCESS

Materials regarding this action can be found at <http://ag.ca.gov/tobacco/directory/regulations.php>


SA2010301913
90219532.doc

TAB 4

STATEMENT OF MAILING 45-DAY NOTICE
(Section 86 of Title 1 of the California Code of Regulations)

The Department of Justice has complied with the provisions of Government Code section 11346.4, subdivision (a)(1) through (4), regarding the mailing of the notice of proposed regulatory action. The notice was mailed on November 18, 2011, over 45 days prior to the close of the request for public hearing and the public comment period, which was January 2, 2012.

Dated: 1/20/12


DEBRA BERRY
Associate Governmental Program Analyst

TAB 5

CALIFORNIA CODE OF REGULATIONS
TITLE 11. LAW
DIVISION 1. ATTORNEY GENERAL
CHAPTER 16. ATTORNEY GENERAL REGULATIONS UNDER
MASTER SETTLEMENT AGREEMENT
WITH TOBACCO PRODUCT MANUFACTURERS
AND NON-PARTICIPATING TOBACCO PRODUCT MANUFACTURER LAW
(HEALTH & SAFETY CODE SECTIONS 104555-104557)

999.10 Scope and Purpose, Definitions, and Written Confirmation of Compliance with Reserve Fund Requirements by Non-Participating Tobacco Product Manufacturers

...

(c) Confirmation of Compliance with Reserve Fund Requirements

(1) Before an NPM sells or ships Cigarettes or Roll-your-own tobacco to a Distributor or Wholesaler for sale in California, the NPM shall provide written confirmation to the Distributor or Wholesaler that said manufacturer has either become a participating manufacturer under the MSA and is generally performing its financial obligations under the MSA, or has made the requisite escrow deposits and certification of compliance required of NPMs by Health and Safety Code section 104557 and these regulations. A copy of the CERTIFICATION OF COMPLIANCE AND AFFIDAVIT BY NON-PARTICIPATING TOBACCO PRODUCT MANUFACTURER REGARDING DEPOSIT OF RESERVE FUNDS INTO ESCROW ("Certificate of Compliance" JUS-TOB3 rev. 3/04 Rev. 02/2011) filed with the Attorney General by an NPM or an equivalent notarized statement which has been approved by the Attorney General pursuant to section 999.11 is adequate written confirmation for the purposes of this section.

(2) An NPM which has not sold tobacco products in California before these regulations become effective shall not sell or ship Cigarettes or Roll-your-own tobacco to a Distributor or Wholesaler purchasing or accepting orders for any Cigarettes or Roll-your-own tobacco for sale in California, unless the NPM has provided written confirmation to the Distributor or Wholesaler that the NPM has received and reviewed a copy of Health and Safety Code sections 104555-104557 and these implementing regulations. During the first quarter year of sales in California, an NPM must provide written confirmation of compliance either by producing a copy of the ACKNOWLEDGMENT OF RECEIPT & REVIEW OF NPM RESERVE FUND STATUTE, IMPLEMENTING REGULATIONS & FORMS ("Acknowledgment of Receipt & Review" form JUS-TOB5 rev. 4/04), or an equivalent notarized statement which has been approved by the Attorney General, filed with the Attorney General.

An NPM shall complete and file the Acknowledgment of Receipt & Review (JUS-TOB5 rev. 4/04) with the Attorney General within thirty (30) days of receipt. Thereafter, the NPM shall provide copies of the form, as filed with the Attorney General, to Wholesalers and Distributors before the NPM sells or ships its tobacco products to a Wholesaler or Distributor until the end of the first quarter year in which the NPM began selling in California, when it must file its first

Certificate of Compliance (JUS-TOB3 ~~rev. 3/04~~ Rev. 02/0211). The filed Acknowledgment of Receipt & Review (JUS-TOB5 rev. 4/04) shall constitute adequate written confirmation of compliance only until the end of the first quarter year in which the NPM began selling tobacco products in California. No deviation from the Acknowledgment of Receipt & Review shall be permitted without the prior written approval of the Attorney General

...

Note: Authority cited: Section 30165.1(o), Revenue and Taxation Code; Sections 11110-11113, Government Code; Section 104557(c), Health and Safety Code; and Article 5, Section 13 of the California Constitution. Reference: Section 30165.1(a), Revenue and Taxation Code; and Sections 104555, 104556 and 104557, Health and Safety Code.

999.11 Certificate of Compliance Form

(a) The certification required of NPMs by Health and Safety Code section 104557(c) shall be on the Certificate of Compliance (JUS-TOB3 ~~rev. 3/04~~ Rev. 02/2011). The completed form shall be signed under oath before a notary public and include the following information:

- (1) The escrow account number and the amount held in the account;
- (2) A copy of the receipt or other proof of escrow deposit from the financial institution;
- (3) A copy of the escrow agreement; and
- (4) Date and signature of a notary public.

(b) No deviation from the Certificate of Compliance (JUS-TOB3 ~~rev. 3/04~~ Rev. 02/2011) shall be permitted without the prior written approval of the Attorney General. Except when more frequent escrow deposits and certifications are required by 999.20 or directed by the Attorney General, the completed Certificate of Compliance must be received by the Attorney General on or before April 30 of the year following the sales year that is the subject of the certificate. A BRAND FAMILIES UNIT SALES SCHEDULE 1 (JUS-TOB4 ~~rev. 2/04~~, Rev. 02/2011 or "Schedule 1") must be completed and attached to the completed Certificate of Compliance.

Note: Authority cited: Revenue and Taxation Code Section 30165.1(o), Government Code sections 11110 - 11113, Health and Safety Code Section 104557(c) and Article 5, Section 13 of the California Constitution Reference: Revenue and Taxation Code Section 30165.1(a), Health and Safety Code section 104557(c).

999.14 Escrow Adjustments and Release Requests

...

(c) Form and contents of request

To be eligible for consideration, a request for an adjustment by an NPM must be made in writing and must be accompanied by supporting documentation which establishes compliance with all other aspects of the reserve fund requirements and the basis for the escrow release request. The supporting documentation, at a minimum, must include:

(1) A timely filed Certification of Compliance (JUS-TOB3 ~~rev. 3/04~~ Rev. 02/2011) or timely filed Acknowledgment of Receipt & Review (JUS-TOB5 rev.4/04), a timely filed Schedule 1 (JUS-TOB4 ~~rev. 2/04~~ Rev. 02/2011), an Escrow Agreement (JUS-TOB6 rev. 2/04) and an affidavit identifying all current officers, owners and agents for service of process for the manufacturer and all cigarette brands owned or made by the manufacturer. When a manufacturer does not own the trademark(s) for the cigarette brand(s) that it makes, or imports or sells, the affidavit shall identify the trademark owner(s) of the cigarette brand(s) sufficiently to enable regular contact and communication with the brand owner(s) by the State. These forms must be completed and timely filed in compliance with Health & Safety Code sections 104555-104557

....

Note: Authority cited: Revenue and Taxation Code Section 30165.1(o), Government Code sections 11110 - 11113, Health and Safety Code Section 104557(c) and Article 5, Section 13 of the California Constitution. Reference: Revenue and Taxation Code Section 30165.1(a), Health and Safety Code sections 104556 and 104557.

999.16 Certifying for Listing on Directory of Tobacco Product Manufacturers and Brand Families

(a) Certification Process

A Tobacco Product Manufacturer shall apply for listing on the Directory established by the Attorney General by submitting a complete, timely and accurate Certification with supporting documentation in the manner specified and on forms required by the Attorney General. A Tobacco Product Manufacturer and its Brand Families will not be listed on the Directory, or will be removed from the Directory, if the Tobacco Product Manufacturer or any of its Brand Families are not in full compliance with the terms and requirements of the Reserve Fund Statute, Revenue and Taxation Code section 30165.1 and any regulations adopted pursuant thereto.

(1) Timing: No later than April 30, 2004, all Tobacco Product Manufacturers whose Cigarettes are sold in California shall submit a completed CERTIFICATION FOR LISTING ON CALIFORNIA DIRECTORY (JUS-TOB1 ~~rev. 3/04~~ Rev. 09/2010, or "Certification"), with supporting documentation as specified.

After April 30, 2004, Tobacco Product Manufacturers which intend to sell Cigarettes in California shall complete and submit a Certification and be listed on the Directory prior to any sales in California.

Thereafter, all Tobacco Product Manufacturers listed on the Directory must execute and submit a Certification with supporting documentation on or before April 30th each year.

(2) Only Authorized Individuals Can Sign

All forms required by these regulations shall be signed by an officer or other authorized individual of the Tobacco Product Manufacturer who certifies that the responses and

disclosures in the forms are true and accurate and that the individual completing the forms is authorized to bind the Tobacco Product Manufacturer.

(b) Required Documentation: Tobacco Product Manufacturers must complete and submit the following documents with their annual Certification:

(1) All Tobacco Product Manufacturers must submit samples of packaging and labeling for all Brand Families and styles, their signed waiver of sovereign immunity pursuant to Section 999.24, any documents providing reasonable assurances pursuant to Section 999.27 if the manufacturer or its importers engage in delivery sales, and their completed Cigarette Brand Styles Authentication form pursuant to Section 999.29.

(2) Non-Participating Manufacturers (NPMs) must also submit:

(A) CERTIFICATION OF COMPLIANCE AND AFFIDAVIT BY NON-PARTICIPATING TOBACCO PRODUCT MANUFACTURER REGARDING DEPOSIT OF RESERVE FUNDS INTO ESCROW (JUS-TOB3 rev. 3/04 Rev. 02/2011, or "Certification of Compliance"); This form is required to comply with California's Reserve Fund Statute (Health and Saf. Code, §§ 104555-104557). The ~~Certification~~ CERTIFICATION FOR LISTING ON CALIFORNIA DIRECTORY (JUS-TOB1 rev. 3/04 Rev. 09/2010) required by Revenue and Taxation Code section 30165.1 does not replace this form (JUS-TOB3 rev. 3/04 Rev. 02/2011). Both forms must be filed on or before April 30th of each year, unless the NPM is required by regulation or directed by the Attorney General to submit this form (JUS-TOB3 rev. 3/04 Rev. 02/2011) more frequently.

(B) BRAND FAMILIES UNIT SALES SCHEDULE 1 (JUS-TOB4 rev. 2/04 Rev. 02/2011, or "Schedule 1"): This form is required to comply with California's Reserve Fund Statute.

(C) NOTICE OF APPOINTMENT OF REGISTERED AGENT AND REGISTERED AGENT'S STATEMENT FOR NON-PARTICIPATING MANUFACTURER (JUS-TOB2 rev. 2/04 Rev. 02/2011): If a non-resident or foreign NPM is not registered to do business in California, the NPM shall complete, sign and file with the Attorney General a NOTICE OF APPOINTMENT OF REGISTERED AGENT AND REGISTERED AGENT'S STATEMENT FOR NON-PARTICIPATING MANUFACTURER (JUS-TOB2 rev. 2/04 Rev. 02/2011). (See 999.21 for requirements upon the termination of the appointed agent for service.)

(D) Copies of all current licenses, if any, issued by the Board pursuant to Division 8.6 (commencing with section 22970) of the Business and Professions Code.

(E) If the NPM is a corporation; (1) a current copy of its corporate charter or certificate of corporate existence or incorporation, and; (2) document(s) identifying officers and directors and each person who holds more than ten percent of the stock of such corporation.

(F) If the NPM is a partnership or association, a current copy of its articles of partnership or association, if any, or the certificate of partnership or association where required to be filed by any nation, state, county, or municipality.

(G) Documents filed under the federal Jenkins Act: Copies of all reports, if any, filed with the Board to comply with the Jenkins Act (15 U.S.C. 375) for sales in the preceding 12 months.

(H) For each Brand Family, a copy of the Federal Trade Commission's written approval of the annual cigarette health warning rotation plan prior to distribution in the United States (15 U.S.C. 1333).

(I) A copy of all certificates of compliance received by the NPM from the U.S. Department of Health and Human Services for the annual ingredient reporting required by the Federal Cigarette Labeling and Advertising Act (15 U.S.C.1335a).

(J) A copy of the NPM's current permit as a manufacturer or importer of tobacco products obtained from the United States Treasury, Tobacco Tax Bureau (TTB), formerly Bureau of Alcohol Tax and Firearms (BATF), pursuant to 26 U.S.C. Chapter 52, and regulations issued thereunder.

(K) For each Brand Family that is imported into the United States, copies of the following documents:

1. the sworn statement(s) of the original manufacturer that it will timely submit ingredients to the Secretary of Health and Human Services as required by 19 U.S.C. 1681a.

2. the importer's certificate(s) under penalty of perjury as required by 19 U.S.C. 1681a regarding the precise format of warnings and the rotation plan for health warnings.

3. the trademark holder's certificate(s) under penalty of perjury that it has not withdrawn consent to import into the United States as required by 19 U.S.C. 1681a OR the importer's certificate(s) under penalty of perjury that the trademark owner has not withdrawn consent to import into the United States as required by 19 U.S.C. 1681a.

(L) Copies of all the following forms completed by their importers as specified in section 999.25:

1. UNITED STATES IMPORTER DECLARATION ACCEPTING JOINT AND SEVERAL LIABILITY (JUS-TOB12 Rev. 02/2011)

2. NOTICE OF APPOINTMENT OF REGISTERED AGENT AND
REGISTERED AGENT'S STATEMENT FOR IMPORTER (JUS-TOB13 Rev.
02/2011)

3. All current licenses issued by the Board pursuant to Division 8.6 (commencing with section 22970) of the Business and Professions Code to each United States importer who sell or will sell its cigarettes in California.

(M) All surety bonds posted as specified in section 999.26.

(N) All documents providing reasonable assurances pursuant to section 999.28.

(c) Changes in Ownership or Control Requiring New Certification

An NPM must submit a new CERTIFICATION FOR LISTING ON CALIFORNIA DIRECTORY (JUS-TOB1 ~~rev. 3/04~~ Rev. 09/2010) whenever there are changes in ownership or control, including but not limited to:

(1) Transfer of Ownership

Where there is a transfer of ownership of the business (including a change of any member of a partnership or association) of a Tobacco Product Manufacturer, the successor shall submit a new Certification within thirty (30) days after the transfer of ownership occurs.

(2) Change in Control of Corporation

Where the issuance, sale, or transfer of the stock of a corporation results in a change in the identity of the principal stockholders exercising actual or legal control of the operations of the corporation, the corporation shall submit a new Certification within thirty (30) days after the change occurs.

(3) Fiduciary Successor

When an administrator, executor, receiver, trustee, assignee, or other fiduciary takes over the business of a Tobacco Product Manufacturer as a continuing operation, such fiduciary shall submit a new Certification within thirty (30) days thereafter.

Note: Authority cited: Section 30165.1(o), Revenue and Taxation Code. Reference: Section 30165.1(b),(c), (f), and (g), Revenue and Taxation Code.

999.17. Supplemental Certifications

(a) In those instances in which a supplemental Certification is required by Revenue and Taxation Code section 30165.1(b)(1) or section 30165.1(b)(2)(D), a Tobacco Product Manufacturer shall submit a supplemental CERTIFICATION FOR LISTING ON CALIFORNIA

DIRECTORY (JUS-TOB1 ~~rev. 3/04~~ Rev. 09/2010) with the Attorney General no later than thirty (30) days prior to the specified changes.

(b) A Tobacco Product Manufacturer shall also submit a supplemental Certification where information in a previously submitted Certification or documents submitted along with the previously submitted Certification ~~are~~ is no longer accurate and complete. The supplemental CERTIFICATION FOR LISTING ON CALIFORNIA DIRECTORY (JUS-TOB1 ~~rev. 3/04~~ Rev. 09/2010) must be submitted no later than thirty (30) days after the information has become inaccurate or incomplete.

(c) The Tobacco Product Manufacturer shall check the box marked "supplemental" at the top of the form, enter only the changed information and sign and date the form.

(d) The failure to timely submit supplemental Certifications may subject the Tobacco Product Manufacturer and its Brand Families to removal from the Directory.

Note: Authority cited: Section 30165.1(o), Revenue and Taxation Code. Reference: Section 31065.1(b), Revenue and Taxation Code.

999.19 Records Retention by Distributors and Wholesalers and Availability for Review, Inspection, and Copying

(a) Records Retention

A Wholesaler or Distributor of Cigarettes or tobacco products shall maintain in one designated location the following documents:

(1) Copies of all written acknowledgments of receipt by the Attorney General's Office of a Tobacco Product Manufacturer's Certification (JUS-TOB1 ~~rev. 3/04~~ Rev. 09/2010), stamped Certifications of Compliance (JUS-TOB3 ~~rev. 3/04~~ Rev. 02/2011) or Acknowledgments of Receipt & Review (JUS-TOB5 ~~rev. 4/04~~) provided to the Distributor or Wholesaler by a Tobacco Product Manufacturer;

(2) Copies of all requests by the Distributor or Wholesaler for a copy of written acknowledgments of receipt by the Attorney General's Office of a Tobacco Product Manufacturer's Certification (JUS-TOB1 ~~rev. 3/04~~ Rev. 09/2010), stamped Certifications of Compliance (JUS-TOB3 ~~rev. 3/04~~), or Acknowledgments of Receipt & Review (JUS-TOB5 ~~rev. 4/04~~) when not provided by the Tobacco Product Manufacturer;

(3) Copies of all reports by the distributor or wholesaler to the Attorney General of the failure of a Tobacco Product Manufacturer to provide copies of written acknowledgments of receipt by the Attorney General's Office of a Tobacco Product Manufacturer's Certification (JUS-TOB1 ~~rev. 3/04~~ Rev. 09/2010), stamped Certification of Compliance (JUS-TOB3 ~~rev. 3/04~~ Rev. 02/2011) or Acknowledgment of Receipt & Review (JUS-TOB5 ~~rev. 4/04~~);

...

Note: Authority cited: Revenue and Taxation Code Section 30165.1(o). Reference: Revenue and Taxation Code Section 30165.1, subdivisions (b) and (g).

999.20 More Frequent Installment Escrow Deposits for Certain Non-Participating Manufacturers

(a) Quarterly or More Frequent Installments and Certifications: When directed by the Attorney General, an NPM shall make quarterly or more frequent deposits into a Qualified Escrow Fund and certify compliance to the Attorney General. Quarterly deposits are due on or before the following dates: April 21, July 20, October 21, and January 21. The NPM shall instruct the financial institution where its Qualified Escrow Fund is maintained to provide quarterly or more frequent reports of all the escrow transactions, including all deposits, withdrawals, or transfers made that quarter. Where the NPM is required to make quarterly or more frequent escrow deposits, the NPM shall also complete and file a Certification of Compliance (JUS-TOB3 ~~rev. 3/04~~ Rev. 02/2011) and Schedule 1 (JUS-TOB4 ~~rev. 2/04~~ Rev. 02/2011) for each such reporting period.

...

Note: Authority cited: Revenue and Taxation Code Section 30165.1, subdivisions (h) and (o). Reference: Revenue and Taxation Code Section 30165.1, subdivisions (g) and (h).

999.21 Notices of Appointment or Termination of Agent for Service of Process

(a) Every non-resident or foreign NPM that has not registered to do business in California must appoint and continuously engage the services of a California registered agent to receive service of process on behalf of the NPM and submit proof of the appointment and availability of the agent to the Attorney General by completing and filing a NOTICE OF APPOINTMENT OF REGISTERED AGENT AND REGISTERED AGENT'S STATEMENT FOR NON-PARTICIPATING MANUFACTURER (JUS-TOB2 ~~rev. 2/04~~ Rev. 02/2011).

(b) A non-resident or foreign NPM shall provide at least thirty (30) days notice prior to termination of the appointment by the NPM of its resident agent for service of process in California by completing and filing with the Attorney General a notice of the termination of the agent (JUS-TOB2 ~~rev. 2/04~~ Rev. 02/2011). The NPM shall further provide proof of the appointment of a new agent at least 5 days before termination by the NPM of the existing appointment (JUS-TOB2 ~~rev. 2/04~~ Rev. 02/2011).

(c) In the event the designated agent for service terminates its agency relationship with the NPM, the non-resident NPM shall provide notice to the Attorney General of the termination within five days of receiving notice of the termination and shall include with such notice proof of the appointment of a new service agent by completing and filing a notice of the termination for service of process and appointment of new service agent (JUS-TOB2 ~~rev. 2/04~~ Rev. 02/2011).

Note: Authority cited: Revenue and Taxation Code Section 30165.1(o). Reference: Revenue and Taxation Code Section 30165.1(f).

999.22 Duties and Defenses of California Distributors

...

Every Distributor shall also maintain, for a period of five years, and make available to the Attorney General all invoices and documentation of sales and any other information relied upon in reporting to the Attorney General and as further specified in 999.19.

(b) Distributor Defenses. In order to have the defense described in Revenue and Taxation Code section 30165.1(i), (2), a Distributor shall, at the time of the violation,

(1) possess a copy of the Attorney General's Office most recent written acknowledgment of receipt of the Certification (JUS-TOB1 ~~rev. 3/04~~ Rev. 02/2011) required as a condition of including the Brand Family on the Directory;

(2) have verified that the Brand Family was listed on the Directory; and

(3) have previously provided its electronic mail ("e-mail") address to the Attorney General for the purpose of receiving notifications of exclusions or removals from the Directory as required by section 30165.1(c)(4).

Note: Authority cited: Revenue and Taxation Code Section 30165.1(o). Reference: Revenue and Taxation Code Section 30165.1, subdivisions (c), (g), and (i).

999.24 Waiver of Sovereign Immunity by Manufacturers and Importers

(a) Every manufacturer and every importer of cigarettes for sale in California must either waive any sovereign immunity defense to enforcement by the Attorney General or the Board of Equalization of Division 8.6 (commencing with section 22970) of the Business and Professions Code, sections 104555 to 104557, inclusive, of the Health and Safety Code, Part 13 (commencing with section 30001) of Division 2 of the Revenue and Taxation Code, and regulations adopted to implement those statutes, or file a surety bond conditioned upon the performance by the manufacturer or importer of all its duties and obligations under those laws and regulations. The form and manner of any such waiver of sovereign immunity and surety bond must be acceptable to the Attorney General. If directed by the Attorney General, the manufacturer or importer shall include with its fully executed waiver a legal opinion from an attorney confirming that the person or persons executing the waiver have the requisite authority to waive the manufacturer's or importer's sovereign immunity defenses and that the waiver is effective and valid under all applicable federal, state, tribal and foreign laws.

(b) Every manufacturer and importer that may potentially assert tribal sovereign immunity defenses, or that is so directed by the Attorney General, shall complete a State of California WAIVER OF TRIBAL SOVEREIGN IMMUNITY BY NATIVE AMERICAN TRIBE (JUS-TOB9 Rev. 02/2011), hereby incorporated by reference, in order to waive sovereign immunity defenses. Manufacturers and importers that may potentially assert tribal sovereign immunity defenses include companies where any of the following is true:

(1) the owner or operator is a native American tribe;

- (2) the owner or operator is a business enterprise of a native American tribe;
- (3) the business was formed by a tribe pursuant to its constitution or laws; or
- (4) the business or any of its owners have asserted tribal sovereign immunity defenses in any other court or administrative actions brought by private individuals, state or federal officers or agencies, or any other foreign or domestic governmental entities.

(c) Every manufacturer located outside of the United States and every manufacturer and importer that is owned in any part by a state, federal, or any other foreign or domestic governmental organization or that is so directed by the Attorney General shall have their government's ambassador to the United States complete a State of California, WAIVER OF SOVEREIGN IMMUNITY BY GOVERNMENT-OWNED TOBACCO COMPANY (JUS-TOB10 Orig. 02/2011), hereby incorporated by reference.

(d) Every manufacturer and importer not described in (ab) or (bc) above shall complete California's STANDARD WAIVER OF SOVEREIGN IMMUNITY BY TOBACCO COMPANY MANUFACTURER OR IMPORTER (JUS-TOB11 Orig. 02/2011 Rev. 08/2011), hereby incorporated by reference. This includes, but is not limited to, manufacturers and importers that:

- (1) are owned by a member or members of an Indian or native American tribe;
- (2) were formed by one or more members of a tribe;
- (3) were formed under an Indian tribal code; or
- (4) whose premises, including but not limited to, any manufacturing or storage facility of the manufacturer or its affiliate, including any importers, distributors, wholesalers, or retailers who distribute or sell cigarettes made by the manufacturer, are located on an Indian reservation or other Indian country.

(e) Every manufacturer and importer shall complete and attach a CIGARETTE BRAND STYLE AUTHENTICATION INFORMATION (JUS-TOB15 Orig. 02/2011), hereby incorporated by reference, as required in section 999.29 to identify precisely the cigarettes or roll-your-own tobacco manufactured or imported and to enable the Attorney General and the Board of Equalization to verify the authenticity of the cigarettes or roll-your-own tobacco.

Note: Authority cited: Sections 30165.1(h) and (o), ~~30165.2(i)~~, Revenue and Taxation Code; Sections 11110-11113, Government Code; ~~Section 104557(e)~~, Health and Safety Code; ~~Section 13 of Article 5 of the California Constitution~~. Reference: Section 22979(a)(3) and (4), Business and Professions Code; Section 30165.1(c)(4) and (f)(4), Revenue and Taxation Code.

999.25 Declaration of Importer Accepting Strict, Joint and Several Liability

(a) As a condition for listing on the California tobacco directory, every non-participating manufacturer located outside the United States must submit a notarized declaration from each of its importers into the United States of any of its brands that the importer accepts joint and several liability with the non-participating manufacturer for all escrow deposits due and for all penalties assessed in accordance with Article 3 (commencing with section 104555) of Chapter 1 of Part 3 of Division 103 of the Health and Safety Code, and for payment of all fees, costs, attorney's fees, penalties, and refunds imposed or required under section 30165.1 of the Revenue and Taxation Code, including, but not limited to, all refunds resulting from the removal of the manufacturer or any of its brand families from the directory. In the declaration, the importer shall appoint a resident agent for service of process in California. Finally, the manufacturer must affirm that it has caused every importer that will sell its cigarettes and tobacco products in this state to obtain and maintain a license as an importer pursuant to Division 8.6 (commencing with section 22970) of the Business and Professions Code.

(b) Every non-participating manufacturer must submit a notarized UNITED STATES IMPORTER DECLARATION ACCEPTING JOINT AND SEVERAL LIABILITY (JUS-TOB12 Rev. 02/2011), hereby incorporated by reference, completed and signed by each of its U.S. importers that will sell the manufacturer's cigarettes and tobacco products in California.

(c) Every non-participating manufacturer must submit a notarized NOTICE OF APPOINTMENT OF REGISTERED AGENT AND REGISTERED AGENT'S STATEMENT FORM FOR IMPORTER (JUS-TOB13 Rev. 02/2011), hereby incorporated by reference, completed and signed by each of its U.S. importer that will sell its cigarettes in California.

(d) Every non-participating manufacturer must submit copies of all current licenses issued by the Board of Equalization pursuant to Division 8.6 (commencing with section 22970) of the Business and Professions Code to each of its U.S. importers that sell or will sell its cigarettes and tobacco products in California.

Note: Authority cited: Sections 30165.1(h) and (o), ~~30165.2(i)~~, Revenue and Taxation Code; ~~Sections 11110-11113, Government Code; section 104557(e), Health and Safety Code; Section 13 of Article 5 of the California Constitution.~~ Reference: Sections 30165.1(b)(3)(E) and (f)(4), Revenue and Taxation Code.

999.26 Surety Bonds

(a) Surety bonds executed by manufacturers and importers pursuant to Business and Professions Code section 22979 or Revenue and Taxation Code section 30165.1 must be issued by a surety corporation that is authorized to conduct business in this state. Business and Professions Code section 22979 requires manufacturers and importers that chose not to waive sovereign immunity defenses to post a surety bond in lieu of a waiver. Newly qualified and elevated-risk non-

participating manufacturers must post surety bonds pursuant to Revenue and Taxation Code section 30165.1(c)(4).

(b) A non-participating manufacturer may be deemed to pose an elevated risk of non-compliance if:

(1) The non-participating manufacturer or any affiliate has failed to deposit the full amount due on a tobacco escrow obligation with respect to any state at any time within the past three (3) calendar years;

(2) Any state has removed the non-participating manufacturer or its brands or brand families or brands or brand families of an affiliate from the state's tobacco directory for noncompliance with a state tobacco escrow deposit or tobacco tax law within the past three (3) calendar years;

(3) Any state has litigation pending against, or an unsatisfied final judgment against, the non-participating manufacturer or any affiliate for escrow due or for penalties, fees, costs, refunds, or attorney's fees related to noncompliance with state tobacco escrow laws;

(4) The non-participating manufacturer sells its cigarettes or tobacco products directly to consumers via remote or other non-face-to-face means;

(5) A state or federal court has determined that the non-participating manufacturer has violated any tobacco tax or tobacco control law or engaged in unfair business practice or unfair competition;

(6) Any state has suspended or revoked the non-participating manufacturer's license to engage in any aspect of tobacco business;

(7) Any state or federal court has determined that the non-participating manufacturer has failed to comply with state or federal law imposing marking, labeling, and stamping requirements or requiring information to be affixed to, or contained in, the labels, markings, or packaging; or

(8) The non-participating manufacturer fails to submit or complete any required forms, documents, certification, or notices, in a timely manner or, to the satisfaction of the Attorney General or the State Board of Equalization.

(c) Manufacturers and importers shall post the required surety bond by using the CALIFORNIA TOBACCO MANUFACTURER AND IMPORTER SURETY BOND (JUS-TOB14 Rev. 02/2011), hereby incorporated by reference. Surety bond forms must also be signed by an attorney-in-fact or by a representative of the bonding company.

(d) Surety bonds must indicate the name of the manufacturer or importer as shown on the license issued by the Board of Equalization. For a limited partnership, the names of the general

partners and the name of the limited partnership must also be shown. For partnerships, the names of the partners must be shown.

(e) Surety bonds shall be posted by a corporate surety in an amount equal to the greater of fifty thousand dollars (\$50,000) or the amount of escrow the manufacturer in either its current or predecessor form was required to deposit as a result of the largest of its most recent five (5) calendar years' sales in California. The bond shall be written in favor of the State of California and shall be conditioned on the performance by the non-participating manufacturer or its United States importer that undertakes joint and several liability for the manufacturer's performance, in accordance with subparagraph (E) of paragraph (3) of subdivision (b) of section 30165.1 of the Revenue and Taxation Code, of all its duties and obligations under this section and Article 3 (commencing with section 104555) of Chapter 1 of Part 3 of Division 103 of the Health and Safety Code and payment of all state taxes for the sale or distribution of cigarettes and tobacco products in this state during the year in which the certification is filed in the next succeeding calendar year. The bond may be drawn upon by the Attorney General to cover unsatisfied escrow obligations, tax obligations, claims for penalties, claims for monetary damages, and any other liabilities that are subject to the licensee's claim of sovereign immunity against enforcement of the laws specified above.

Note: Authority cited: Sections 30165.1(h) and (o), ~~30165.2(i)~~, Revenue and Taxation Code; ~~sections~~; Sections 11110-11113, Government Code; ~~section 104557(c)~~, Health and Safety Code; ~~Section 13 of Article 5 of the California Constitution~~. Reference: Section 22979(a)(4), Business and Professions Code; Sections 30165.1(c)(4)(B) and (c)(4)(C)(~~iv~~), Revenue and Taxation Code.

999.27 Reasonable Assurances of Compliance & Compliance by Delivery Sellers

(a) Reasonable Assurances of Compliance by Manufacturers and Importers:

Pursuant to Revenue and Taxation Code section 30165.1(c)(2)(E), neither a manufacturer nor a brand family will be included or retained on the California tobacco directory if the manufacturer or its importer engages in delivery sales and fails to provide reasonable assurances to the Attorney General that the delivery seller has complied with all the federal and state laws specified in (b), below, including all tax-stamping, marking and labeling requirements and any other state laws applicable to the sale and distribution of tobacco products. Reasonable assurances include, but are not limited to:

(1) voluntarily providing a surety bond that meets or exceeds the terms of the surety bond specified in 999.26, above;

(2) entering into an enforceable agreement, compact or treaty with their distributors and the Attorney General to:

(A) sell only to and through entities that are licensed pursuant to Division 8.6 (commencing with Section 22970) of the Business and Professions Code and

distributors that are also licensed to affix California cigarette tax stamps pursuant to Revenue and Taxation Code sections 30140 or 30140.1, and;

- (B) purchase, possess and sell only cigarettes whose brand families are listed on the California Tobacco Directory and purchase such cigarettes directly from the manufacturers listed on the California Tobacco Directory.

(3) entering into an enforceable agreement, compact or treaty with the Attorney General and the Board of Equalization to:

- (A) place on each pack of cigarettes or tobacco products sold in California a unique serial number, in standardized form, which identifies the tobacco product's manufacturer and the location and date of manufacture so as to enable the Attorney General and the Board of Equalization to track and audit compliance by the manufacturer, and;

- (B) stipulate to pay penalties to the Board of Equalization of four (4) times the state taxes that should have been paid and penalties to the Attorney General of four (4) times the escrow deposits that should have been made to comply with Health and Safety Code section 104557, on any authentic cigarettes seized by law enforcement agencies in California for failure to affix any California tax stamps, pay any California taxes or make any escrow or other payment obligations, including, but not limited to, sections 104555 to 104557, inclusive, of the Health and Safety Code, for violations of Revenue and Taxation Code section 30165.1 or noncompliance with the laws specified in (b) below or any implementing regulations. Authenticity will be determined by the Attorney General, including through the use of the authentication information provided by the manufacturer on its CIGARETTE BRAND STYLE AUTHENTICATION (JUS-TOB15 Orig. 02/2011), as required in section 999.29.

- (b) A person may engage in delivery sales of cigarettes or tobacco products to a person in California only after the delivery seller files a completed Prevent All Cigarette Trafficking (PACT) Act registration with the U.S. Attorney General, as required by 15 U.S.C. section 376(a)(1), provides a copy of that registration to the Attorney General, and provides further reasonable assurances to the satisfaction of the Attorney General that all of the following conditions are met:

(1) The delivery seller fully complies with all of the requirements of Chapter 10A (commencing with section 375) of Title 15 of the United States Code, otherwise known as the Jenkins Act, including, but not limited to, registering with the Board of Equalization and filing all reports of sales of cigarettes and tobacco products into and in California with the Board of Equalization;

(2) The delivery seller obtains and maintains any applicable licenses under Part 13, Division 2 of the Revenue and Taxation Code and Division 8.6 (commencing with

Section 22970) of the Business and Professions Code, as if the delivery sales occurred entirely within this state, including obtaining and maintaining a distributor's license in compliance with Revenue and Taxation Code sections 30140 or 30140.1 so that the delivery seller is authorized to affix, and does affix, cigarette tax stamps to all cigarettes that it sells or distributes, or remits tax on all roll-your-own tobacco distributed in this state, as well as a license pursuant to Business and Professions Code section 22975;

(3) In the case of a delivery seller that is an importer that has accepted joint and several liability with a manufacturer pursuant to section 999.25, above, the delivery seller complies with any applicable state law that imposes escrow or other payment obligations on tobacco product manufacturers, including, but not limited to, sections 104555 to 104557, inclusive, of the Health and Safety Code;

(4) The delivery seller timely files a copy of its monthly report of its delivery sales of cigarettes and tobacco products to consumers in this state with the California Attorney General when it files with the Board of Equalization. The report must be filed by the 21st day of the month following the month of sale; and

(5) Pursuant to Business and Professions Code section 22980.1, if the delivery seller sells to a retailer, wholesaler, or distributor, the delivery seller agrees to sell only to a retailer, wholesaler, or distributor that is licensed by the Board of Equalization pursuant to Division 8.6 (commencing with section 22970) of the Business and Professions Code.

Note: Authority cited: Sections 30165.1(h) and (o), ~~30165.2(i)~~, Revenue and Taxation Code; Sections ~~11110-11113~~, Government Code; Section 104557(e), Health and Safety Code; Section ~~13~~ of Article 5 of the California Constitution. Reference: Sections 30101.7(d) and 30165.1(c)(2)(C) and (E), Revenue and Taxation Code; Section 22980.1, Business and Professions Code; Chapter 10A (commencing with Section 375) of Title 15 of the United States Code, including specifically 15 U.S.C. section 376a(a)(3) and (4), and (d).

999.28 Reasonable Assurances of Compliance by Non-Participating Manufacturers

(a) As a condition for listing on the California tobacco directory, a non-participating manufacturer must provide reasonable assurance to the Attorney General that it will comply with Revenue and Taxation Code sections 30165.1, 30165.2, and Article 3 (commencing with section 104555) of Chapter 1 of Part 3 of Division 103 of the Health and Safety Code. The Attorney General may require non-participating manufacturers to provide reasonable assurance of compliance as a result of any concerns about the business plan, business history, trade connections, compliance and payment history in California, or any other state of the manufacturer or company or any of the company's principals. Reasonable assurances include, but are not limited to:

(1) Voluntarily providing a surety bond that meets or exceeds the terms of the surety bond specified in 999.26, above;

(2) Entering into an enforceable agreement, compact or treaty with their distributors and the Attorney General to:

(A) sell only to and through entities that are licensed pursuant to Division 8.6 (commencing with Section 22970) of the Business and Professions Code and distributors that are also licensed to affix California cigarette tax stamps pursuant to Revenue and Taxation Code sections 30140 or 30140.1, and

(B) purchase, possess, and sell only brand families that are listed on the California Tobacco Directory and purchase those listed brand families directly from the manufacturers listed on the California Tobacco Directory;

(3) Entering into an enforceable agreement, compact, or treaty with the Attorney General and the Board of Equalization to:

(A) Place on each pack of cigarettes or tobacco products sold in California a unique serial number, in standardized form, which identifies the tobacco product's manufacturer and the location and date of manufacture so as to enable the Attorney General and the Board of Equalization to track and audit compliance by the manufacturer, and

(B) Stipulate to pay penalties to the Board of Equalization of four (4) times the state taxes that should have been paid and penalties to the Attorney General of four (4) times the escrow deposits that should have been made to comply with Health and Safety Code section 104557, on any authentic cigarettes seized by law enforcement agencies in California for failure to affix any California tax stamps, pay any California taxes or make any escrow or other payment obligations, including, but not limited to, sections 104555 to 104557, inclusive, of the Health and Safety Code or noncompliance with the laws specified in (b) below. Authenticity will be determined by the Attorney General, including through the use of the authentication information provided by the manufacturer on its CIGARETTE BRAND STYLE AUTHENTICATION INFORMATION (JUS-TOB15 Orig.02/2011) as required in section 999.29.

(b) If a non-participating manufacturer or its importer engages in delivery sales, the manufacturer must post a surety bond pursuant to 999.26(b)(4). In addition, if the manufacturer or its importer engages in delivery sales, the manufacturer or its importer must provide reasonable assurances to the Attorney General that the delivery seller has complied with all the federal and state laws specified in 999.27(b), including the federal Jenkins Act, licensure under Revenue and Taxation Code sections 30140 or 30140.1, as well as licensure under Business and Professions Code section 22975, the escrow obligations of Health and Safety Code section 104555 *et seq.* all tax stamping, marking, and labeling requirements and all states laws applicable to the sale and distribution of tobacco products.

Note: Authority cited: Sections 30165.1(h) and (o), ~~30165.2(i)~~, Revenue and Taxation Code; Sections 11110-11113, Government Code; Section 104557(e), Health and Safety Code; Section 13 of Article 5 of the California Constitution. Reference: Sections 30101.7(d), 30165.1(c)(2)(C) and (E), Revenue and Taxation Code; Section 22980.1, Business and Professions Code; Chapter 10A (commencing with Section 375) of Title 15 of the United States Code, including specifically 15 U.S.C. section 376a(a)(3) and (4), and (d).

999.29 Cigarette Brand Styles Authentication Information for New Brand Styles and As Directed by the Attorney General

(a) As a condition for listing on the California tobacco directory, a tobacco product manufacturer shall complete and submit a CIGARETTE BRAND STYLE AUTHENTICATION (JUS-TOB15 Orig.02/2011) along with samples of the packaging for any new or revised, updated, or changed brand style the tobacco product manufacturer intends to be sold in California and whenever the manufacturer is directed by the Attorney General to do so. A revised, updated, or changed brand style includes, but is not limited to, any changes to the packaging, labeling, carton UPC Codes, pack UPC Codes or markings. A tobacco product manufacturer and its brand families will be removed from the California tobacco directory if the manufacturer fails to complete and submit, as ordered by the Attorney General, a CIGARETTE BRAND STYLE AUTHENTICATION INFORMATION (JUS-TOB15 Orig. 02/2011), to the satisfaction of the Attorney General within 30 days of the request. The failure to complete and submit the form as directed by the Attorney General shall constitute a refusal to produce a document or other evidence, without good cause, under Revenue and Taxation Code section 30165.1(q)(2).

(b) A manufacturer submitting a CIGARETTE BRAND STYLE AUTHENTICATION (JUS-TOB15 Orig. 02/2011) pursuant to this rule shall also file a supplemental certification pursuant to section 999.17.

Note: Authority cited: Sections 30165.1(h) and (o), ~~30165.2(i)~~, Revenue and Taxation Code; Sections 11110-11113, Government Code; Section 104557(e), Health and Safety Code; Section 13 of Article 5 of the California Constitution. Reference: Section 30165.1(c)(24)(C) and, (f)(4)E), (g)(4), (q)(2), Revenue and Taxation Code.



STATE OF CALIFORNIA

CERTIFICATION FOR LISTING ON CALIFORNIA DIRECTORY**(Rev. & Tax. Code § 30165.1)**

JUS-TOB1 (3/04)

Page 1 of 12

DEPARTMENT OF JUSTICE

Date of Application: _____

☐ Initial☐ Supplemental

PLEASE TYPE OR PRINT IN PERMANENT BLUE INK

PART I: GENERAL BUSINESS AND OWNERSHIP INFORMATION**1. Applicant Tobacco Product Manufacturer Identification**

Applicant: _____

Street Address: _____

Mailing Address (If different from above): _____

Phone Number: _____ Facsimile (FAX) Number: _____

E-Mail Address: _____

Website Address: _____

Name/Title of Person Completing Certification: _____

Manufacturing Plant(s) Name and Street Address (If different from above): _____

Manufacturing Plant Phone Number: _____

Manufacturing Plant Facsimile (FAX) Number: _____

Name/Title/Phone Number of Person at Plant if different from above: _____

(Attach additional sheet(s), as necessary, to provide a complete response.)

Please attach a photograph or diagram of your manufacturing facility and indicate on the photograph or diagram where the equipment and facilities for manufacturing (ie., fabricating) the cigarettes, if any, are located.

2. The undersigned certifies that as of the date of this Certification, the above-named applicant is: (initial one)

_____ a Participating Manufacturer ("PM"). (If applicant is a PM, it may skip the remainder of Part I and go directly to Part II.)

_____ a Nonparticipating Tobacco Product Manufacturer ("NPM") in full compliance with California's Reserve Fund Statute (Health & Safety Code, §§ 104555-104557) and implementing regulations, including having made all required deposits into a Qualified Escrow Fund for all years beginning with year 2000 sales.

3. APPLICANT IS THE MANUFACTURER (I.E., FABRICATOR) OF THE BRANDS LISTED IN THIS CERTIFICATION WHICH ARE INTENDED TO BE SOLD IN THE UNITED STATES, INCLUDING CIGARETTES INTENDED TO BE SOLD IN THE UNITED STATES THROUGH AN IMPORTER.

Yes _____ No _____

4. APPLICANT IS THE FIRST PURCHASER ANYWHERE FOR RESALE IN THE UNITED STATES OF CIGARETTES MANUFACTURED

ANYWHERE THAT THE MANUFACTURER DOES NOT INTEND TO BE SOLD IN THE UNITED STATES.

Yes _____ No _____

IF THE ANSWER IS "YES," IDENTIFY EACH CIGARETTE MANUFACTURER (IE, FABRICATOR), ITS PLANT STREET ADDRESS, MAILING ADDRESS, CONTACT PERSON, TELEPHONE AND FACSIMILE PHONE NUMBERS, AND THE RELATIONSHIP TO APPLICANT. IDENTIFY THE LOCATION OF THE TRANSFER OF OWNERSHIP OF CIGARETTES AND A COPY OF EVERY AGREEMENT OR CONTRACT BETWEEN APPLICANT AND FABRICATOR. ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

5. APPLICANT IS A SUCCESSOR OF AN ENTITY DESCRIBED IN QUESTIONS 3 OR 4 ABOVE (I.E., MANUFACTURER OR FIRST IMPORTER).

Yes _____ No _____

6. IF APPLICANT ANSWERED "NO" TO QUESTIONS 3, 4, AND 5 ABOVE, EXPLAIN THE BASIS FOR APPLICANT'S CLAIM THAT IT IS A TOBACCO PRODUCT MANUFACTURER AS DEFINED UNDER SECTION 104556(I) OF THE HEALTH & SAFETY CODE AND SUBMIT ALL DOCUMENTATION TO SUPPORT APPLICANT'S CONTENTION. ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

7. **Licenses/Permits:**

a. **Board of Equalization (BOE) License Number** as a manufacturer or importer: _____ Please list any additional licenses obtained from the BOE and their numbers: _____ Attach copies of all current and valid licenses from the BOE.

b. **U.S. Treasury, Tobacco Tax Bureau (TTB) Permit Number** as a manufacturer: _____ and/or as an importer: _____ Attach a copy of applicant's current permit as a manufacturer or importer pursuant to 26 USC Chapter 52, and regulations issued thereunder.

PART II: BRAND FAMILY IDENTIFICATION

1. **Brand Family Identification**

(PMs complete column A; NPMs complete columns A through C.)

A. BRAND FAMILY (INDICATE WITH AN ASTERISK (*) THOSE BRANDS THAT WILL NOT BE SOLD IN APPLICATION YEAR)	B. UNITS SOLD IN PRECEDING CALENDAR YEAR	C. MANUFACTURER OF BRANDS LISTED (INCLUDE COMPLETE ADDRESS INFORMATION)

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE. ATTACH SAMPLES OF THE ACTUAL PACKAGING AND LABELING FOR EACH BRAND OF CIGARETTES THAT APPLICANT INTENDS TO SELL IN CALIFORNIA. ALSO SUBMIT, ON CD OR DVD, A COLOR PHOTOGRAPH IN ADOBE 6.0 (.PDF) SOFTWARE, OF THE PACKAGING AND LABELING. FINALLY, FOR EACH BRAND FAMILY, ATTACH COPIES OF YOUR WRITTEN CERTIFICATION OF COMPLIANCE WITH THE CALIFORNIA CIGARETTE FIRE SAFETY AND FIREFIGHTER PROTECTION ACT, WHICH YOU FILED WITH THE STATE FIRE MARSHAL. (H & S CODE §§14951(A))

2. Trademark Holder(s)
 If applicant is a PM, it may skip Question 2 and go directly to DECLARATION, ACKNOWLEDGMENT AND SIGNATURE, page 1.) Provide the name, address, and phone number of the trademark holder(s) of each brand listed above.

Brand	TRADEMARK HOLDER AND CONTACT PERSON	Physical Address	Phone

Attach additional sheet(s), as necessary, to provide a complete response.

PART III: ADDITIONAL BUSINESS INFORMATION

1. Organizational Documents to Be Attached (See Instructions for list of documents required by this question)

Company Officers & Owners
 COMPLETE THE TABLE BY LISTING ALL COMPANY OFFICERS AND COMPANY OWNERS (ALL PERSONS WITH AN EQUITY INTEREST OF 10%

STATE OF CALIFORNIA
CERTIFICATION FOR LISTING ON CALIFORNIA DIRECTORY
 (Rev. & Tax Code § 30165.1)

JUS-TOR1
 Page 4 of 12

OR MORE IN APPLICANT COMPANY.) ATTACH ADDITIONAL SHEET(S), AS NEEDED, TO PROVIDE A COMPLETE RESPONSE.

1. CHECK APPROPRIATE TITLE	<input type="checkbox"/> President <input type="checkbox"/> Partner <input type="checkbox"/> Other	<input type="checkbox"/> Vice Pres. <input type="checkbox"/> Partner <input type="checkbox"/> Other	<input type="checkbox"/> Secretary <input type="checkbox"/> Partner <input type="checkbox"/> Other	<input type="checkbox"/> Treasurer <input type="checkbox"/> Partner <input type="checkbox"/> Other
2. Full Name (first, middle, last)				
3. Street Address				
4. Telephone #/ Facsimile #				
5. Date and place of birth				
6. E-mail address				

3. Affiliates (see Instructions for further information)

Attach additional sheet(s), as necessary, to provide a complete response..

Brand Family	Affiliate: Name	Type of Business	Affiliate: Street Address

4. Applicant Information

Please indicate whether the following statements describe applicant by checking either yes or no after the statement:

- a. Applicant sold Cigarettes in California in the preceding calendar year: **Yes No**
- b. Applicant made escrow deposits pursuant to California's Reserve Fund Statute (Health & Saf. Code, §§ 104555-104557) in the preceding calendar year. **Yes No**
- c. Applicant sold in the preceding calendar year one or more of the Brand Families listed in this Certification. **Yes No**
- d. Applicant made escrow deposits in the preceding calendar year pursuant to California's Reserve Fund Statute for one or more of the Brand Families listed in this Certification. **Yes No**
- e. There has been a change in manufacturer (i.e., fabricator) of one or more of the Brand Families listed in this Certification within the past two calendar years. **Yes No**
- f. Applicant advertises or sells Cigarettes via the internet or in catalogs and uses the mail or other delivery service to deliver Cigarettes to California consumers. **Yes No**
- g. Applicant failed to timely comply with the Reserve Fund Statute prior to the establishment of the Directory, or at any time thereafter. **Yes No**

- h. Applicant or one of its Brand-Families listed in this Certification was previously denied listing on the Directory or was removed from the Directory. **Yes No**
- i. Applicant is enjoined or banned from selling any Cigarettes by court order, state or federal agency ruling or determination. **Yes No**
- j. A Brand Family formerly sold by applicant or a Brand Family that applicant intends to sell is enjoined from sale by a state court, state agency or a federal court. **Yes No**
- k. A state or federal court has entered a judgment finding that applicant engaged in an unfair business practice or unfair competition relating to the sale of tobacco products. **Yes No**
- l. Applicant sold more than 1,600,000 Cigarettes in California during any quarter year after January 1, 2000. **Yes No**
- m. Applicant failed to timely file any completed form or document required by the Reserve Fund Statute or Revenue & Taxation Code §30165.1 and implementing regulations. **Yes No**

PART IV: MARKETING AND DISTRIBUTION INFORMATION

1. Tobacco Products Reclassified as Cigarette or RYO Tobacco

List all tobacco products sold by applicant that have been reclassified within the last two years as Cigarettes or as roll-your-own (RYO) tobacco by a federal agency, state or local government.

Brand Name of Reclassified Tobacco Product	Name of federal, state or local governmental entity that reclassified the tobacco product as a cigarette or RYO tobacco	Government Entity's Street Address	Date of Reclassification

Attach additional sheet(s), as necessary, to provide a complete response.

Distributors, Wholesalers And Retailers

For each brand that applicant intends to sell, list the name and address of every California distributor, wholesaler, or retailer which

purchased or handled ten percent or more of applicant's gross Cigarette sales for that brand in California in the last calendar year.

DISTRIBUTORS

Brand Family	Distributor	Street Address	Phone Number

Attach additional sheet(s), as necessary, to provide a complete response.

WHOLESALEERS

Brand Family	Wholesaler	Street Address	Phone Number

Attach additional sheet(s), as necessary, to provide a complete response.

RETAILERS

Brand Family	Retailer	Street Address	Phone Number

Attach additional sheet(s), as necessary, to provide a complete response.

3. Agreements with Participating Manufacturers (See Instructions)

Brand Family	Participating Manufacturer	Address	Phone Number

Nature of Agreement(s): _____

Attach additional sheet(s), as necessary, to provide a complete response. Attach a copy of any written contract and/or agreement.

4. Agreements Regarding Compliance with the MSA (See Instructions)

Brand Family	Name	Address

Attach additional sheet(s), as necessary, to provide a complete response. Attach a copy of any written contract and/or agreement.

5. Agreements Regarding Compliance with the Reserve Fund Statute (See Instructions)

Brand	Name	Address

Attach additional sheet(s), as necessary, to provide a complete response. Attach a copy of any written contract and/or agreement.

PART V. MANUFACTURING AND COMPLIANCE INFORMATION

1. Manufacturer(s)

For each Brand Family, list the name and address of the manufacturer (i.e., fabricator) of the Cigarettes, if other than applicant. Include all company names and addresses used by the manufacturer(s) in making Cigarettes for sale in the United States.

Brand	Manufacturer (ie., fabricator)	Street Address

Attach additional sheet(s), as necessary, to provide a complete response.

2. Health Warning Rotation Plan

For each Brand Family, list the name and address of the entity which filed a Cigarette health warning rotation plan with the Federal Trade Commission before the Cigarettes were distributed into the United States.

Brand	Filer	Street Address

For each brand, attach the Federal Trade Commission's written approval of applicant's annual Cigarette Health Warning rotation plan. Attach additional sheet(s), as necessary, to provide a complete response.

3. Ingredient Reporting

For each Brand Family, list the name and address of the entity which submitted the ingredient reporting information to the U.S. Secretary of Health and Human Services as required by the Federal Cigarette Labeling and Advertising Act.

Brand	Submitter	Street Address

Attach copies of all certificates of compliance received from the U.S. Health and Human Services for applicant's annual ingredient reporting required by the Federal Cigarette Labeling and Advertising Act. (15 U.S.C. § 1335a). Attach additional sheet(s), as necessary, to provide a complete response.

4. Cigarette Packaging

For each Brand Family, list the name and address of the person, company, or entity that placed the Cigarettes into packages with the U.S. Surgeon General's warnings.

Brand	Packager	Street Address

Attach additional sheet(s), as necessary, to provide a complete response.

5. Internet or Mail Order Sales (See Instructions)

- a. Websites: _____
- b. Physical Address: _____
- c. Total Sales in California for the Previous Year: _____

Attach additional sheet(s), as necessary, to provide a complete response. (Attach copies of the Jenkins Act reports filed with the California Board of Equalization, as specified in the Instructions.)

PART VI: DISCLOSURE OF ENFORCEMENT ACTIONS AND PRIOR DETERMINATIONS AFFECTING SALES TO DISTRIBUTORS

1. Enforcement Actions Banning or Enjoining Sales

Has applicant or any Person or Affiliate listed in applicant's responses to Part II, question 2 and Part III, questions 2, 3, and 4 had any of its Cigarettes banned or enjoined from sale by any state or federal court or administrative agency within the U.S. jurisdiction? For every such action banning or enjoining sales, list:

- (a) the Brand Family (ies) banned and/or enjoined;
- (b) the governmental entity (federal, state, local or foreign) or private plaintiff bringing the action;
- (c) the case number;
- (d) the name and address of the government attorney or official or private plaintiff bringing the action.

☐ Yes, the details of each occurrence are attached to this Certification. ☐ Not Applicable

2. Denials, Suspensions, Revocations of Permits or Licenses

Has applicant or any Person or Affiliate listed in applicant's responses to Part II, question 2 and Part III, questions 2, 3, and 4 been denied a permit, license, or been denied any other authorization to engage in any business relating to the sale of Cigarettes by any government entity (federal, state, local or foreign) or had such permit, license or other authorization revoked, suspended, or otherwise terminated? For every such denial, suspension or revocation of a permit, license or other authorization, list:

- (a) the name of the applicant or other Person or Affiliate that had such permit, license or other authorization revoked, suspended or otherwise terminated;
- (b) the governmental entity (federal, state, local or foreign) that denied, suspended, or revoked such permit, license, or other authorization;
- (c) the case number, if any;
- (d) the name and address of the government attorney or official or private plaintiff bringing the action.

☐ Yes, the details of each occurrence are attached to this Certification. ☐ Not Applicable

3. Convictions

Has applicant or any Person or Affiliate listed in applicant's responses to Part II, question 2 and Part III, questions 2, 3, and 4 been convicted of any crime under federal, state or foreign laws in connection with the sale of Cigarettes? For every such conviction, list:

- (a) the name of the applicant or other Person or Affiliate convicted;
- (b) the governmental entity (federal, state, local or foreign) that prosecuted applicant or other Person or Affiliate;
- (c) the case number;
- (d) the name and address of the government attorney or official that prosecuted applicant or other Person or Affiliate

☐ Yes, the details of each occurrence are attached to this Certification. ☐ Not Applicable

4. Denial of Listing

Has applicant or any Person or Affiliate listed in applicant's responses to Part II, question 2 and Part III, questions 2, 3, and 4 been denied listing on any state directory, which is similar to the subject of this Certification? For every such denial, list:

- (a) the name of the applicant or other Person or Affiliate denied listing on a state directory;
- (b) the Tobacco Product Manufacturer and/or Brand Family(ies) denied listing; and
- (c) the state which denied listing.

☐ Yes, the details of each occurrence are attached to this Certification. ☐ Not Applicable

5. Reserve Fund Statute Compliance

Has any Person listed in applicant's responses to Part II, question 2 and Part III, questions 2, 3, and 4, been involved as an officer or owner of any other tobacco company or Affiliate which has not made its escrow deposits as a Nonparticipating Manufacturer under a state reserve fund statute? For every such occurrence, list:

- (a) the name of the applicant or other Person or Affiliate which has not satisfied its NPM reserve fund obligations;
(b) the Brand Families for which there was a failure to comply; and
(c) the amounts of any escrow deposits that are still owed.

☐ Yes, the details of each occurrence are attached to this Certification. ☐ Not Applicable

PART VII: IMPORTED CIGARETTES - DOCUMENTATION & VERIFICATION

1. U.S. Customs Documents

If the Cigarettes applicant sells or intends to sell are not made in the United States, provide the documents listed in a-c:

- A copy of the sworn statement(s) of the original manufacturer that it will timely submit ingredients to the Secretary of Health and Human Services as required by 19 USC 1681a(c)(1).
- A copy of the importer's certificate(s) under penalty of perjury as required by 19 USC 1681a(c)(2) regarding the precise format of warnings and the rotation plan for health warnings.
- A copy of the trademark holder's certificate(s) under penalty of perjury that it has not withdrawn consent to import into the United States as required by 19 USC 1681a(c)(3)(A) **OR** a copy of the importer's certificate(s) under penalty of perjury that the trademark owner has not withdrawn consent to import into the United States as required by 19 USC 1681a(c)(3)(B).

PART VIII: NPM APPLICANT CERTIFICATION

1. AGENT FOR SERVICE OF PROCESS

- Is applicant domiciled in the State of California? ☐ Yes ☐ No
- Is applicant a non-resident or foreign NPM that has registered to do business in California as a foreign corporation or business entity? ☐ Yes ☐ No
- If applicant answered "no" to questions "a" and "b" above, applicant must appoint a resident agent for service of process by submitting a completed **NOTICE OF APPOINTMENT OF REGISTERED AGENT AND REGISTERED AGENT'S STATEMENT (JUS-TOB2)**.

2. QUALIFIED ESCROW FUND-FINANCIAL INSTITUTION

Applicant certifies that of the date of this Certification, applicant:

- Has established and continues to maintain a Qualified Escrow Fund. ☐ Yes ☐ No
- Has executed a Qualified Escrow Agreement that has been reviewed and approved by the Attorney General for the State of California and that governs that Qualified Escrow Fund for the State of California. ☐ Yes ☐ No

(Note: The NPM must certify satisfaction of both of the above-referenced requirements regarding the Qualified Escrow Fund to be eligible for the Directory. A Qualified Escrow fund is created only by using the California Model Escrow Agreement (JUS-TOB6). (11 Cal. Code Regs. §§ 999.13.)) California's Model Escrow Agreement is available on the Attorney General's website at <http://caag.state.ca.us/tobacco>

3. QUALIFIED ESCROW FUND DEPOSIT/WITHDRAWAL HISTORY FOR CALIFORNIA

DATE	DEPOSIT	WITHDRAWAL	BALANCE
------	---------	------------	---------

Attach additional sheet(s), as necessary, to provide a complete response.

**NOTE: This Certification will not be processed or
considered until all the required documents are submitted.**

DECLARATION, ACKNOWLEDGMENT AND SIGNATURE

Under penalty of criminal prosecution under the laws of California, I declare and acknowledge that:

1. I have read the Instructions for this Certification for Listing on California Directory.
2. I understand that the Attorney General may require additional information and/or documentation to determine if applicant is qualifies for listing on the California Directory.
3. Applicant will immediately notify the Tobacco Litigation and Enforcement Section in the Attorney General's Office (Office of the Attorney General for the State of California, Tobacco Litigation Enforcement Section, P.O. Box 944255, Sacramento, CA 94244-2550) if any information on this Certification changes, before the Attorney General approves the Certification.
4. California regulations require that this Certification be signed by a qualified company officer or other such individual authorized to bind the applicant company. My position with the company and my actual authority to certify on behalf of applicant meets the foregoing requirements.
5. I have examined this Certification, including attachments and supporting documents and, to the best of my knowledge and belief, this Certification, including attachments and supporting documents, is true, correct, and complete.

Name of Authorized Officer: _____
Title: _____
mail address: _____
Telephone: _____
Signature of Authorized Officer: _____ Date: _____

STATE OF _____)
COUNTY OF _____)
COUNTRY OF _____)

On _____, before me, _____, personally appeared _____, personally known to me (or proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

WITNESS my hand and official seal.

Signature _____
My Commission expires: _____

This Certification must be filed with the Attorney General's Office:

Mailing Address:

Street Address:

Office of the Attorney General
for the State of California
Tobacco Litigation & Enforcement Section
P. O. Box 944255
Sacramento, CA 94244-2550

OR

Office of the Attorney General
for the State of California
Tobacco Litigation & Enforcement Section
1300 I Street, Suite 125
Sacramento, CA 95814



**CERTIFICATION FOR LISTING ON CALIFORNIA
DIRECTORY (REV. & TAX. CODE SEC. 30165.1)**

DATE OF APPLICATION: _____

☐ INITIAL

☐ SUPPLEMENTAL

PLEASE TYPE OR FILL OUT IN PERMANENT BLUE INK

PART I: GENERAL BUSINESS AND OWNERSHIP INFORMATION

1. APPLICANT TOBACCO PRODUCT MANUFACTURER IDENTIFICATION

APPLICANT: _____

STREET ADDRESS: _____

CITY: _____ STATE: _____ ZIP CODE: _____

COUNTRY: _____

MAILING ADDRESS IF DIFFERENT FROM ABOVE:

ADDRESS: _____

CITY: _____ STATE: _____ ZIP CODE: _____

COUNTRY: _____

PHONE NUMBER: _____ FACSIMILE (FAX) NUMBER: _____

E-MAIL ADDRESS: _____ WEBSITE ADDRESS: _____

NAME/TITLE OF PERSON COMPLETING CERTIFICATION: _____

MANUFACTURING PLANT(S) NAME AND ADDRESS IF DIFFERENT FROM ABOVE:

NAME: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP CODE: _____

COUNTRY: _____

MANUFACTURING PLANT PHONE NUMBER: _____

MANUFACTURING PLANT FACSIMILE (FAX) NUMBER: _____

NAME/TITLE/PHONE NUMBER OF PERSON AT PLANT IF DIFFERENT FROM ABOVE: _____

(ATTACH ADDITIONAL SHEET(S), IF NECESSARY, TO PROVIDE COMPLETE RESPONSE.)

PLEASE ATTACH A PHOTOGRAPH OR DIAGRAM OF YOUR MANUFACTURING FACILITY AND INDICATE ON THE PHOTOGRAPH OR DIAGRAM WHERE THE EQUIPMENT AND FACILITIES FOR MANUFACTURING (I.e. FABRICATING) THE CIGARETTES, IF ANY, ARE LOCATED.

**2. THE UNDERSIGNED CERTIFIES THAT AS OF THE DATE OF THIS CERTIFICATION, THE ABOVE-MENTIONED APPLICANT IS:
(INITIAL ONE)**

A PARTICIPATING MEMBER ("PM"). IF APPLICANT IS A PM, IT MAY SKIP THE REMAINDER OF PART I AND GO DIRECTLY TO PART II.)

A NON-PARTICIPATING TOBACCO PRODUCT MANUFACTURER ("NPM") IN FULL COMPLIANCE WITH CALIFORNIA'S RESERVE FUND STATUTE (HEALTH & SAFETY CODE SECTIONS 104555-104557) AND IMPLEMENTING REGULATIONS, INCLUDING HAVING MADE ALL REQUIRED DEPOSITS INTO A QUALIFIED ESCROW FUND FOR ALL YEARS BEGINNING WITH YEAR 2000 SALES.

3. APPLICANT IS THE MANUFACTURER (I.e., FABRICATOR) OF THE BRANDS LISTED IN THIS CERTIFICATION WHICH ARE INTENDED TO BE SOLD IN THE UNITED STATES, INCLUDING CIGARETTES INTENDED TO BE SOLD IN THE UNITED STATES THROUGH AN IMPORTER.

☒ YES

☐ NO

AMENDED

4. APPLICANT IS THE FIRST PURCHASER ANYWHERE FOR RESALE IN THE UNITED STATES OF CIGARETTES MANUFACTURED ANYWHERE THAT THE MANUFACTURER DOES NOT INTEND TO BE SOLD IN THE UNITED STATES.

☒ YES ☐ NO

IF THE ANSWER IS "YES," IDENTIFY EACH CIGARETTE MANUFACTURER (IE, FABRICATOR), ITS PLANT STREET ADDRESS, MAILING ADDRESS, CONTACT PERSON, TELEPHONE AND FACSIMILE PHONE NUMBERS, AND THE RELATIONSHIP TO APPLICANT. IDENTIFY THE LOCATION OF THE TRANSFER OF OWNERSHIP OF CIGARETTES AND A COPY OF EVERY AGREEMENT OR CONTRACT BETWEEN APPLICANT AND FABRICATOR. ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

5. APPLICANT IS A SUCCESSOR OF AN ENTITY DESCRIBED IN QUESTIONS 3 OR 4 ABOVE (I.E., MANUFACTURER OR FIRST IMPORTER).

☒ YES ☐ NO

6. IF APPLICANT ANSWERED "NO" TO QUESTIONS 3, 4, AND 5 ABOVE, EXPLAIN THE BASIS FOR APPLICANT'S CLAIM THAT IT IS A TOBACCO PRODUCT MANUFACTURER AS DEFINED UNDER SECTION 104556(I) OF THE HEALTH & SAFETY CODE AND SUBMIT ALL DOCUMENTATION TO SUPPORT APPLICANT'S CONTENTION. ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

7. LICENSE/PERMITS

a. BOARD OF EQUALIZATION (BOE) LICENSE NUMBER AS A MANUFACTURER OR IMPORTER: _____ PLEASE LIST ANY

ADDITIONAL LICENSES OBTAINED FROM THE BOE AND THEIR NUMBERS:

ATTACH COPIES OF ALL CURRENT AND VALID LICENSES FROM THE BOE

b. U.S. TREASURY, TOBACCO TAX BUREAU (TTB) PERMIT NUMBER AS A MANUFACTURER: AND/OR

AS AN IMPORTER:: _____ ATTACH A COPY OF APPLICANT'S CURRENT PERMIT AS A
MANUFACTURER OR IMPORTER PURSUANT TO 26 USC CHAPTER 52 AND REGULATIONS ISSUED THEREUNDER.

PART II: BRAND FAMILY IDENTIFICATION

1. BRAND FAMILY IDENTIFICATION (PMs COMPLETE COLUMN A; NPMs COMPLETE COLUMN A THROUGH C.)

[illegible]

CERTIFICATION FOR LISTING ON CALIFORNIA DIRECTORY (REV. & TAX. CODE SEC. 30165.1)

1. BRAND FAMILY IDENTIFICATION (PMs COMPLETE COLUMN A; NPMs COMPLETE COLUMN A THROUGH C.) CONT'D.

A. BRAND FAMILY (INDICATE WITH AN ASTERISK (*) THOSE BRANDS THAT WILL NOT BE SOLD IN APPLICATION YEAR)	B. UNITS SOLD IN PRECEDING CALENDAR YEAR	C. MANUFACTURER OF BRANDS LISTED (INCLUDE COMPLETE ADDRESS INFORMATION)

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

ATTACH SAMPLES OF THE ACTUAL PACKAGING AND LABELING OF CARTONS AND PACKS FOR EACH BRAND STYLE OF CIGARETTES THAT APPLICANT INTENDS TO SELL IN CALIFORNIA. ALSO SUBMIT, ON CD OR DVD, A COLOR PHOTOGRAPH IN ADOBE 6.0 (PDF) SOFTWARE, OF THE PACKAGING AND LABELING. FINALLY, FOR EACH BRAND FAMILY, ATTACH COPIES OF YOUR WRITTEN CERTIFICATION OF COMPLIANCE WITH THE CALIFORNIA CIGARETTE FIRE SAFETY AND FIREFIGHTER PROTECTION ACT, WHICH YOU FILED WITH THE STATE FIRE MARSHAL (H & S CODE §§14951(A)).

2. TRADEMARK HOLDER(S) (IF APPLICANT IS A PM, IT MAY SKIP QUESTION 2 AND GO DIRECTLY TO DECLARATION, ACKNOWLEDGEMENT AND SIGNATURE PAGE 12.) PROVIDE THE NAME, ADDRESS AND PHONE NUMBER OF THE TRADEMARK HOLDER(S) OF EACH BRAND LISTED ABOVE.

BRAND	TRADEMARK HOLDER AND CONTACT PERSON	PHYSICAL ADDRESS	PHONE

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

PART III: ADDITIONAL BUSINESS INFORMATION

1. ORGANIZATIONAL DOCUMENTS TO BE ATTACHED (SEE INSTRUCTIONS FOR LIST OF DOCUMENTS REQUIRED BY THIS QUESTION.)

2. COMPANY OFFICERS AND OWNERS

COMPLETE THE TABLE BY LISTING ALL COMPANY OFFICERS AND COMPANY OWNERS (ALL PERSONS WITH AN EQUITY INTEREST OF 10% OR MORE IN APPLICANT COMPANY.) ATTACH ADDITIONAL SHEET(S), AS NEEDED, TO PROVIDE A COMPLETE RESPONSE.

1. CHECK APPROPRIATE TITLE	<input type="checkbox"/> PRESIDENT <input type="checkbox"/> PARTNER OTHER	<input type="checkbox"/> VICE PRES. <input type="checkbox"/> PARTNER OTHER	<input type="checkbox"/> SECRETARY <input type="checkbox"/> PARTNER OTHER	<input type="checkbox"/> TREASURER <input type="checkbox"/> PARTNER OTHER
2. FULL NAME (first, mid, last)				
3. STREET ADDRESS				
4. TELEPHONE # FACSIMILE #				
5. DATE & PLACE OF BIRTH				
6. E-MAIL ADDRESS				

AMENDED

**CERTIFICATION FOR LISTING ON CALIFORNIA
DIRECTORY (REV. & TAX. CODE SEC. 30165.1)**

3. AFFILIATES INFORMATION (SEE INSTRUCTIONS FOR FURTHER INFORMATION)
ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE)

BRAND FAMILY	AFFILIATE: NAME	TYPE OF BUSINESS	AFFILIATE: STREET ADDRESS

4. APPLICANT INFORMATION

PLEASE INDICATE WHETHER THE FOLLOWING STATEMENTS DESCRIBE APPLICANT BY CHECKING EITHER YES OR NO AFTER THE STATEMENT

- a. APPLICANT SOLD CIGARETTES IN CALIFORNIA IN THE PRECEDING YEAR: ☐ YES ☐ NO
- b. APPLICANT MADE ESCROW DEPOSITS PURSUANT TO CALIFORNIA'S RESERVE FUND STATUTE (HEALTH & SAFETY CODE, SECTIONS 104555-104557) IN THE PRECEDING YEAR: ☐ YES ☐ NO
- c. APPLICANT SOLD IN THE PRECEDING CALENDAR YEAR ONE OR MORE OF THE BRAND FAMILIES LISTED IN THIS CERTIFICATION: ☐ YES ☐ NO
- d. APPLICANT MADE ESCROW DEPOSITS IN THE PRECEDING CALENDAR YEAR PURSUANT TO CALIFORNIA'S RESERVE FUND STATUTE FOR ONE OR MORE OF THE BRAND FAMILIES LISTED IN THIS CERTIFICATION: ☐ YES ☐ NO
- e. THERE HAS BEEN A CHANGE IN MANUFACTURER (i.e. FABRICATOR) OR ONE OR MORE OF THE BRAND FAMILIES LISTED IN THIS CERTIFICATION WITHIN THE PAST TWO CALENDAR YEARS: ☐ YES ☐ NO
- f. APPLICANT ADVERTISES OR SELLS CIGARETTES VIA THE INTERNET OR IN CATALOGS AND USES THE MAIL OR OTHER DELIVERY SERVICE TO DELIVER CIGARETTES TO CALIFORNIA CONSUMERS: ☐ YES ☐ NO
- g. APPLICANT FAILED TO TIMELY COMPLY WITH THE RESERVE FUND STATUTE PRIOR TO THE ESTABLISHMENT OF THE DIRECTORY, OR AT ANY TIME THEREAFTER: ☐ YES ☐ NO
- h. APPLICANT OR ONE OF ITS BRAND FAMILIES LISTED IN THIS CERTIFICATION WAS PREVIOUSLY DENIED LISTING ON THE DIRECTORY OR WAS REMOVED FROM THE DIRECTORY: ☐ YES ☐ NO
- i. APPLICANT IS ENJOINED OR BANNED FROM SELLING ANY CIGARETTES BY COURT ORDER, STATE OR FEDERAL AGENCY RULING OR DETERMINATION: ☐ YES ☐ NO
- j. A BRAND FAMILY FORMERLY SOLD BY APPLICANT OR A BRAND FAMILY THAT APPLICANT INTENDED TO SELL IS ENJOINED FROM SALE BY A STATE COURT, STATE AGENCY OR A FEDERAL COURT: ☐ YES ☐ NO
- k. A STATE OR FEDERAL COURT HAS ENTERED A JUDGMENT FINDING THAT APPLICANT ENGAGED IN AN UNFAIR BUSINESS PRACTICE OR UNFAIR COMPETITION RELATING TO THE SALE OF TOBACCO PRODUCTS. ☐ YES ☐ NO
- l. APPLICANT SOLD MORE THAN 1,600,000 CIGARETTES IN CALIFORNIA DURING ANY QUARTER YEAR AFTER JANUARY 1, 2000. ☐ YES ☐ NO
- m. APPLICANT FAILED TO TIMELY FILE ANY COMPLETED FORM OR DOCUMENT REQUIRED BY THE RESERVE FUND STATUTE OR REVENUE & TAXATION CODE SECTION 30165.1 AND IMPLEMENTING REGULATIONS: ☐ YES ☐ NO

AMENDED

**CERTIFICATION FOR LISTING ON CALIFORNIA
DIRECTORY (REV. & TAX. CODE SEC. 30165.1)**

PART IV. MARKETING AND DISTRIBUTION INFORMATION

1. TOBACCO PRODUCTS RECLASSIFIED AS CIGARETTE OR RYO TOBACCO

LIST ALL TOBACCO PRODUCTS SOLD BY APPLICANT THAT HAVE BEEN RECLASSIFIED WITHIN THE LAST TWO YEARS AS CIGARETTES OR AS ROLL-YOUR-OWN (RYO) TOBACCO BY A FEDERAL AGENCY, STATE OR LOCAL GOVERNMENT.

BRAND NAME OF RECLASSIFIED TOBACCO PRODUCT	NAME OF FEDERAL, STATE OR LOCAL GOVERNMENTAL ENTITY THAT RECLASSIFIED THE TOBACCO PRODUCT AS A CIGARETTE OR RYO TOBACCO	GOVERNMENT ENTITY'S STREET ADDRESS	DATE OF RECLASSIFICATION

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

2. DISTRIBUTORS, WHOLESALERS AND RETAILERS

FOR EACH BRAND THAT APPLICANT INTENDS TO SELL, LIST THE NAME AND ADDRESS OF EVERY CALIFORNIA DISTRIBUTOR, WHOLESALER, OR RETAILER WHICH PURCHASED OR HANDLED TEN PERCENT OR MORE OF APPLICANT'S GROSS CIGARETTE SALES FOR THAT BRAND IN CALIFORNIA IN THE LAST CALENDAR YEAR.

DISTRIBUTORS

BRAND FAMILY	DISTRIBUTOR	STREET ADDRESS	PHONE NUMBER

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

WHOLESALER

BRAND FAMILY	WHOLESALER	STREET ADDRESS	PHONE NUMBER

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

AMENDED

**CERTIFICATION FOR LISTING ON CALIFORNIA
DIRECTORY (REV. & TAX. CODE SEC. 30165.1)**

RETAILERS

BRAND FAMILY	RETAILER	STREET ADDRESS	PHONE NUMBER

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

3. AGREEMENTS WITH PARTICIPATING MANUFACTURERS (See Instructions)

BRAND FAMILY	PARTICIPATING MANUFACTURER	STREET ADDRESS	PHONE NUMBER

NATURE OF AGREEMENT(S):

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

4. AGREEMENTS REGARDING COMPLIANCE WITH THE MSA (See Instructions)

BRAND FAMILY	NAME	ADDRESS

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

**CERTIFICATION FOR LISTING ON CALIFORNIA
DIRECTORY (REV. & TAX. CODE SEC. 30165.1)**

5. AGREEMENTS REGARDING COMPLIANCE WITH THE RESERVE FUND STATUTE (See Instructions)

BRAND FAMILY	NAME	ADDRESS

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

PART V: MARKETING AND COMPLIANCE INFORMATION

1. MANUFACTURER(S)

FOR EACH BRAND FAMILY, LIST THE NAME AND ADDRESS OF THE MANUFACTURER (I.E., FABRICATOR) OF THE CIGARETTES, IF OTHER THAN APPLICANT. INCLUDE ALL COMPANY NAMES AND ADDRESSES USED BY THE MANUFACTURER(S) IN MAKING CIGARETTES FOR SALE IN THE UNITED STATES.

BRAND FAMILY	MANUFACTURER (I.E. FABRICATOR)	ADDRESS

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

2. HEALTH WARNING ROTATION PLAN

FOR EACH BRAND-FAMILY, LIST THE NAME AND ADDRESS OF THE ENTITY WHICH FILED A CIGARETTE HEALTH WARNING ROTATION PLAN WITH THE FEDERAL TRADE COMMISSION BEFORE THE CIGARETTES WERE DISTRIBUTED INTO THE UNITED STATES.

BRAND	FILER	STREET ADDRESS

FOR EACH BRAND, ATTACH THE FEDERAL TRADE COMMISSION'S WRITTEN APPROVAL OF APPLICANT'S ANNUAL CIGARETTE HEALTH WARNING ROTATION PLAN. ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

**CERTIFICATION FOR LISTING ON CALIFORNIA
DIRECTORY (REV. & TAX. CODE SEC. 30165.1)**

3. INGREDIENT REPORTING

FOR EACH BRAND FAMILY, LIST THE NAME AND ADDRESS OF THE ENTITY WHICH SUBMITTED THE INGREDIENT REPORTING INFORMATION TO THE U.S. SECRETARY OF HEALTH AND HUMAN SERVICES AS REQUIRED BY THE FEDERAL CIGARETTE LABELING AND ADVERTISING ACT.

BRAND	SUBMITTER	STREET ADDRESS

ATTACH COPIES OF ALL CERTIFICATES OF COMPLIANCE RECEIVED FROM THE U.S. HEALTH AND HUMAN SERVICES FOR APPLICANT'S ANNUAL INGREDIENT REPORTING REQUIRED BY THE FEDERAL CIGARETTE LABELING AND ADVERTISING ACT (15 U.S.C. § 1335a). ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

CIGARETTE PACKAGING

FOR EACH BRAND FAMILY, LIST THE NAME AND ADDRESS OF THE PERSON, COMPANY, OR ENTITY THAT PLACED THE CIGARETTES INTO PACKAGES WITH THE U.S. SURGEON GENERAL'S WARNINGS.

BRAND	PACKAGER	STREET ADDRESS

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

5. INTERNET OR MAIL ORDER SALES (SEE INSTRUCTIONS)

a. WEBSITES:

b. PHYSICAL ADDRESS:

c. TOTAL SALES IN CALIFORNIA FOR THE PREVIOUS YEAR:

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

(ATTACH COPIES OF THE JENKINS ACT REPORTS FILED WITH THE CALIFORNIA BOARD OF EQUALIZATION, AS SPECIFIED IN THE INSTRUCTIONS.)

**CERTIFICATION FOR LISTING ON CALIFORNIA
DIRECTORY (REV. & TAX. CODE SEC. 30165.1)**

**PART VI: DISCLOSURE OF ENFORCEMENT ACTIONS AND PRIOR DETERMINATIONS AFFECTING SALES TO
DISTRIBUTORS**

1. ENFORCEMENT ACTIONS BANNING OR ENJOINING SALES

HAS APPLICANT OR ANY PERSON OR AFFILIATE LISTED IN APPLICANT'S RESPONSES TO PART II, QUESTION 2 AND PART III, QUESTIONS 2, 3, AND 4 HAD ANY OF ITS CIGARETTES BANNED OR ENJOINED FROM SALE BY ANY STATE OR FEDERAL COURT OR ADMINISTRATIVE AGENCY WITHIN THE U.S. JURISDICTION? FOR EVERY SUCH ACTION BANNING OR ENJOINING SALES, LIST:

- (a) THE BRAND FAMILY (IES) BANNED AND/OR ENJOINED;
- (b) THE GOVERNMENTAL ENTITY (FEDERAL, STATE, LOCAL OR FOREIGN) OR PRIVATE PLAINTIFF BRINGING THE ACTION;
- (c) THE CASE NUMBER;
- (d) THE NAME AND ADDRESS OF THE GOVERNMENT ATTORNEY OR OFFICIAL OR PRIVATE PLAINTIFF BRINGING THE ACTION.

☐ YES, THE DETAILS OF EACH OCCURANCE ARE ATTACHED TO THIS CERTIFICATION

☐ NOT APPLICABLE

2. DENIALS, SUSPENSIONS, REVOCATIONS OF PERMITS OR LICENSES

HAS APPLICANT OR ANY PERSON OR AFFILIATE LISTED IN APPLICANT'S RESPONSES TO PART II, QUESTION 2 AND PART III, QUESTIONS 2, 3, AND 4 BEEN DENIED A PERMIT, LICENSE, OR BEEN DENIED ANY OTHER AUTHORIZATION TO ENGAGE IN ANY BUSINESS RELATING TO THE SALE OF CIGARETTES BY ANY GOVERNMENT ENTITY (FEDERAL, STATE, LOCAL OR FOREIGN) OR HAD SUCH PERMIT, LICENSE OR OTHER AUTHORIZATION REVOKED, SUSPENDED, OR OTHERWISE TERMINATED? FOR EVERY SUCH DENIAL, SUSPENSION OR REVOCATION OF A PERMIT, LICENSE OR OTHER AUTHORIZATION, LIST:

- (a) THE NAME OF THE APPLICANT OR OTHER PERSON OR AFFILIATE THAT HAD SUCH PERMIT, LICENSE OR OTHER AUTHORIZATION REVOKED, SUSPENDED OR OTHERWISE TERMINATED;
- (b) THE GOVERNMENTAL ENTITY (FEDERAL, STATE, LOCAL OR FOREIGN) THAT DENIED, SUSPENDED, OR REVOKED SUCH PERMIT, LICENSE, OR OTHER AUTHORIZATION;
- (c) THE CASE NUMBER, IF ANY;
- (d) THE NAME AND ADDRESS OF THE GOVERNMENT ATTORNEY OR OFFICIAL OR PRIVATE PLAINTIFF BRINGING THE ACTION.

☐ YES, THE DETAILS OF EACH OCCURANCE ARE ATTACHED TO THIS CERTIFICATION

☐ NOT APPLICABLE

CONVICTIONS

HAS APPLICANT OR ANY PERSON OR AFFILIATE LISTED IN APPLICANT'S RESPONSES TO PART II, QUESTION 2 AND PART III, QUESTIONS 2, 3, AND 4 BEEN CONVICTED OF ANY CRIME UNDER FEDERAL, STATE OR FOREIGN LAWS IN CONNECTION WITH THE SALE OF CIGARETTES? FOR EVERY SUCH CONVICTION, LIST:

- (a) THE NAME OF THE APPLICANT OR OTHER PERSON OR AFFILIATE CONVICTED;
- (b) THE GOVERNMENTAL ENTITY (FEDERAL, STATE, LOCAL OR FOREIGN) THAT PROSECUTED APPLICANT OR OTHER PERSON OR AFFILIATE;
- (c) THE CASE NUMBER;
- (d) THE NAME AND ADDRESS OF THE GOVERNMENT ATTORNEY OR OFFICIAL THAT PROSECUTED APPLICANT OR OTHER PERSON OR AFFILIATE

☐ YES, THE DETAILS OF EACH OCCURANCE ARE ATTACHED TO THIS CERTIFICATION

☐ NOT APPLICABLE

4. DENIAL OF LISTING

HAS APPLICANT OR ANY PERSON OR AFFILIATE LISTED IN APPLICANT'S RESPONSES TO PART II, QUESTION 2 AND PART III, QUESTIONS 2, 3, AND 4 BEEN DENIED LISTING ON ANY STATE DIRECTORY, WHICH IS SIMILAR TO THE SUBJECT OF THIS CERTIFICATION? FOR EVERY SUCH DENIAL, LIST:

- (a) THE NAME OF THE APPLICANT OR OTHER PERSON OR AFFILIATE DENIED LISTING ON A STATE DIRECTORY;
- (b) THE TOBACCO PRODUCT MANUFACTURER AND/OR BRAND FAMILY(IES) DENIED LISTING; AND
- (c) THE STATE WHICH DENIED LISTING.

☐ YES, THE DETAILS OF EACH OCCURANCE ARE ATTACHED TO THIS CERTIFICATION

☐ NOT APPLICABLE

5. RESERVE FUND STATUTE COMPLIANCE

HAS ANY PERSON LISTED IN APPLICANT'S RESPONSES TO PART II, QUESTION 2 AND PART III, QUESTIONS 2, 3, AND 4, BEEN INVOLVED AS AN OFFICER OR OWNER OF ANY OTHER TOBACCO COMPANY OR AFFILIATE WHICH HAS NOT MADE ITS ESCROW DEPOSITS AS A NONPARTICIPATING MANUFACTURER UNDER A STATE RESERVE FUND STATUTE? FOR EVERY SUCH OCCURRENCE, LIST:

- (a) THE NAME OF THE APPLICANT OR OTHER PERSON OR AFFILIATE WHICH HAS NOT SATISFIED ITS NPM RESERVE FUND OBLIGATIONS;
- (b) THE BRAND FAMILIES FOR WHICH THERE WAS A FAILURE TO COMPLY; AND
- (c) THE AMOUNTS OF ANY ESCROW DEPOSITS THAT ARE STILL OWED.

☐ YES, THE DETAILS OF EACH OCCURANCE ARE ATTACHED TO THIS CERTIFICATION

☐ NOT APPLICABLE

**CERTIFICATION FOR LISTING ON CALIFORNIA
DIRECTORY (REV. & TAX. CODE SEC. 30165.1)**

PART VII: IMPORTED CIGARETTES - DOCUMENTATION & VERIFICATION

1. U.S. CUSTOMS DOCUMENTS

IF THE CIGARETTES APPLICANT SELLS OR INTENDS TO SELL ARE NOT MADE IN THE UNITED STATES, PROVIDE THE DOCUMENTS LISTED IN A-C:

- a. A COPY OF THE SWORN STATEMENT(S) OF THE ORIGINAL MANUFACTURER THAT IT WILL TIMELY SUBMIT INGREDIENTS TO THE SECRETARY OF HEALTH AND HUMAN SERVICES AS REQUIRED BY 19 USC 1681A(C)(1).
- b. A COPY OF THE IMPORTER'S CERTIFICATE(S) UNDER PENALTY OF PERJURY AS REQUIRED BY 19 USC 1681A(C)(2) REGARDING THE PRECISE FORMAT OF WARNINGS AND THE ROTATION PLAN FOR HEALTH WARNINGS.
- c. A COPY OF THE TRADEMARK HOLDER'S CERTIFICATE(S) UNDER PENALTY OF PERJURY THAT IT HAS NOT WITHDRAWN CONSENT TO IMPORT INTO THE UNITED STATES AS REQUIRED BY 19 USC 1681A(C)(3)(A) OR A COPY OF THE IMPORTER'S CERTIFICATE(S) UNDER PENALTY OF PERJURY THAT THE TRADEMARK OWNER HAS NOT WITHDRAWN CONSENT TO IMPORT INTO THE UNITED STATES AS REQUIRED BY 19 USC 1681A(C)(3)(B).

PART VIII: NPM APPLICANT CERTIFICATION

1. AGENT FOR SERVICE OF PROCESS

- a. IS APPLICANT DOMICILED IN THE STATE OF CALIFORNIA? ☐ YES ☐ NO
- b. IS APPLICANT A NON-RESIDENT OR FOREIGN NPM THAT HAS REGISTERED TO DO BUSINESS IN CALIFORNIA AS A FOREIGN CORPORATION OR BUSINESS ENTITY? ☐ YES ☐ NO
- c. IF APPLICANT ANSWERED "NO" TO QUESTIONS "A" AND "B" ABOVE, APPLICANT MUST APPOINT A RESIDENT AGENT FOR SERVICE OF PROCESS BY SUBMITTING A COMPLETED NOTICE OF APPOINTMENT OF REGISTERED AGENT AND REGISTERED AGENT'S STATEMENT (JUS-TOB2). ☐ YES ☐ NO

2. QUALIFIED ESCROW FUND-FINANCIAL INSTITUTION

APPLICANT CERTIFIES THAT OF THE DATE OF THIS CERTIFICATION, APPLICANT:

- a. HAS ESTABLISHED AND CONTINUES TO MAINTAIN A QUALIFIED ESCROW FUND. ☐ YES ☐ NO
- b. HAS EXECUTED A QUALIFIED ESCROW AGREEMENT THAT HAS BEEN REVIEWED AND APPROVED BY THE ATTORNEY GENERAL FOR THE STATE OF CALIFORNIA AND THAT GOVERNS THAT QUALIFIED ESCROW FUND FOR THE STATE OF CALIFORNIA. ☐ YES ☐ NO

((NOTE: THE NPM MUST CERTIFY SATISFACTION OF BOTH OF THE ABOVE-REFERENCED REQUIREMENTS REGARDING THE QUALIFIED ESCROW FUND TO BE ELIGIBLE FOR THE DIRECTORY. A QUALIFIED ESCROW FUND IS CREATED ONLY BY USING THE CALIFORNIA MODEL ESCROW AGREEMENT (JUS-TOB6). (11 CAL. CODE REGS. §§ 999.13.)) CALIFORNIA'S MODEL ESCROW AGREEMENT IS AVAILABLE ON THE ATTORNEY GENERAL'S WEBSITE AT <http://caag.state.ca.us/tobacco>

3. QUALIFIED ESCROW FUND DEPOSIT/WITHDRAWAL HISTORY FOR CALIFORNIA

DATE	DEPOSIT	WITHDRAWAL	BALANCE

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

**NOTE: THIS CERTIFICATION WILL NOT BE PROCESSED OR
CONSIDERED UNTIL ALL THE REQUIRED DOCUMENTS ARE SUBMITTED.**

AMENDED

DECLARATION, ACKNOWLEDGMENT AND SIGNATURE

UNDER PENALTY OF CRIMINAL PROSECUTION UNDER THE LAWS OF CALIFORNIA, I DECLARE AND ACKNOWLEDGE THAT:

1. I HAVE READ THE INSTRUCTIONS FOR THIS CERTIFICATION FOR LISTING ON CALIFORNIA DIRECTORY.
2. I UNDERSTAND THAT THE ATTORNEY GENERAL MAY REQUIRE ADDITIONAL INFORMATION AND/OR DOCUMENTATION TO DETERMINE IF APPLICANT IS QUALIFIED FOR LISTING ON THE CALIFORNIA DIRECTORY.
3. APPLICANT WILL IMMEDIATELY NOTIFY THE TOBACCO LITIGATION AND ENFORCEMENT SECTION IN THE ATTORNEY GENERAL'S OFFICE (OFFICE OF THE ATTORNEY GENERAL FOR THE STATE OF CALIFORNIA, TOBACCO LITIGATION ENFORCEMENT SECTION, P.O. BOX 944255, SACRAMENTO, CA 94244-2550) IF ANY INFORMATION ON THIS CERTIFICATION CHANGES, BEFORE THE ATTORNEY GENERAL APPROVES THE CERTIFICATION.
4. I ACKNOWLEDGE THAT TITLE 11, CALIFORNIA CODE OF REGULATIONS SECTION 999.17 REQUIRES EVERY APPLICANT TO SUBMIT A SUPPLEMENTAL CERTIFICATION WHEN INFORMATION IN THIS CERTIFICATION IS NO LONGER ACCURATE AND COMPLETE. THE SUPPLEMENTAL CERTIFICATION MUST BE SUBMITTED NO LATER THAN THIRTY (30) DAYS AFTER THE INFORMATION HAS BECOME INACCURATE OR INCOMPLETE.
5. I ACKNOWLEDGE THAT BUSINESS AND PROFESSIONS CODE SECTION 22980.1 PROHIBITS A MANUFACTURER, DISTRIBUTOR OR WHOLESALER FROM SELLING CIGARETTES FOR RESALE IN CALIFORNIA TO ANY PERSON WHO IS NOT LICENSED BY THE CALIFORNIA BOARD OF EQUALIZATION OR WHOSE LICENSE HAS BEEN SUSPENDED OR REVOKED. SECTION 22980.1 ALSO PROHIBITS IMPORTERS, DISTRIBUTORS, AND WHOLESALERS FROM PURCHASING CIGARETTES FROM A MANUFACTURER THAT IS NOT SO LICENSED.
6. I ACKNOWLEDGE THAT BUSINESS AND PROFESSIONS CODE SECTION 22979(A)(3) REQUIRES EVERY MANUFACTURER AND IMPORTER TO CONSENT TO THE JURISDICTION OF THE CALIFORNIA COURTS FOR ENFORCEMENT OF THE CALIFORNIA CIGARETTE AND TOBACCO PRODUCTS LICENSING ACT OF 2003 (DIVISION 8.6 OF THE BUSINESS AND PROFESSIONS CODE).
7. CALIFORNIA REGULATIONS REQUIRE THAT THIS CERTIFICATION BE SIGNED BY A QUALIFIED COMPANY OFFICER OR OTHER SUCH INDIVIDUAL AUTHORIZED TO BIND THE APPLICANT COMPANY. MY POSITION WITH THE COMPANY AND MY ACTUAL AUTHORITY TO CERTIFY ON BEHALF OF APPLICANT MEETS THE FOREGOING REQUIREMENTS.
8. I HAVE EXAMINED THIS CERTIFICATION, INCLUDING ATTACHMENTS AND SUPPORTING DOCUMENTS AND, TO THE BEST OF MY KNOWLEDGE AND BELIEF, THIS CERTIFICATION, INCLUDING ATTACHMENTS AND SUPPORTING DOCUMENTS, IS TRUE, CORRECT, AND COMPLETE.

NAME OF AUTHORIZED OFFICER: _____

TITLE: _____

EMAIL ADDRESS: _____

TELEPHONE: _____

SIGNATURE OF AUTHORIZED OFFICER: _____ DATE: _____

STATE OF _____)

COUNTY OF _____)

COUNTRY OF _____)

ON _____, BEFORE ME, _____ PERSONALLY APPEARED _____

PERSONALLY KNOWN TO ME (OR PROVED TO ME ON THE BASIS OF SATISFACTORY EVIDENCE) TO BE THE PERSON(S) WHOSE NAME(S) IS/ARE SUBSCRIBED TO THE WITHIN INSTRUMENT AND ACKNOWLEDGED TO ME THAT HE/SHE/THEY EXECUTED THE SAME IN HIS/HER/THEIR AUTHORIZED CAPACITY(IES), AND THAT BY HIS/HER/THEIR SIGNATURE(S) ON THE INSTRUMENT THE PERSON(S), OR THE ENTITY UPON BEHALF OF WHICH THE PERSON(S) ACTED, EXECUTED THE INSTRUMENT.

WITNESS MY HAND AND OFFICIAL SEAL _____

SIGNATURE: _____

MY COMMISSION EXPIRES ON: _____

THIS CERTIFICATION MUST BE FILED WITH THE ATTORNEY GENERAL'S OFFICE:

MAILING ADDRESS:

OFFICE OF THE ATTORNEY GENERAL
FOR THE STATE OF CALIFORNIA
TOBACCO LITIGATION AND ENFORCEMENT SECTION
P. O. BOX 944255
SACRAMENTO, CA 94244-2550

OR

STREET ADDRESS:

OFFICE OF THE ATTORNEY GENERAL
FOR THE STATE OF CALIFORNIA
TOBACCO LITIGATION AND ENFORCEMENT SECTION
P. O. BOX 944255
SACRAMENTO, CA 94244-2550

**NOTICE OF APPOINTMENT OF REGISTERED AGENT AND
REGISTERED AGENT'S STATEMENT**
(Rev. & Tax. Code § 30165.1)JUS-TOB2 (2/04)
Page 1 of 2

Please type or print in permanent blue ink.
Sign, date, and return original to:

**Office of the Attorney General of the State of California
Tobacco Litigation & Enforcement Section
P.O. Box 944255
Sacramento, CA 94244-2550**

The undersigned Non-Participating Manufacturer ("NPM"), _____ hereby appoints _____ as its registered agent. Said registered agent is authorized to receive service of process on behalf of the NPM. The NPM agrees to do the following: (1) provide notice to the Office of the Attorney General of the State of California ("Attorney General") at least 30 calendar days prior to termination of the authority of the registered agent; and (2) provide proof to the satisfaction of the Attorney General of the appointment of a new agent at least five calendar days prior to the termination of the existing agent appointment. The NPM further agrees that if the agent terminates its agency appointment, the undersigned shall provide notice to the Attorney General of the termination within five calendar days and shall include proof to the Attorney General of the appointment of a new agent.

I hereby certify and declare that all of the statements and information contained in this Notice of Appointment, including but not limited to any accompanying statements or attachments herewith, are true and complete and that I am a person authorized to bind the NPM making this Notice of Appointment either under the laws of California or of the jurisdiction where the manufacturer resides or is organized. The failure to file this form is a basis for removal of the undersigned NPM and its Brand Families from the Directory.

This Notice of Appointment must be signed and dated in the presence of a notary public.

Signature of authorized representative for NPM: _____

Authorized Representative (Print Name): _____

Title: _____

Principle Place of Business (physical address): _____

STATE OF _____)
COUNTY OF _____)
COUNTRY OF _____)

On _____, before me, _____, personally appeared _____, personally known to me (or proved to me on the basis of satisfactory evidence) to be the person whose name is subscribed to the within instrument and acknowledged to me that he/she executed the same in his/her authorized capacity, and that by his/her signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

WITNESS my hand and official seal.

Signature _____

My Commission expires: _____

NOTICE OF APPOINTMENT OF REGISTERED AGENT & REGISTERED AGENT'S STATEMENT

(Rev. & Tax. Code § 30165.1)

JUS-TOB2
Page 2 of 2**NAME AND ADDRESS OF CALIFORNIA STATE REGISTERED AGENT:**

Name: _____

Street Address (*Required-Must be within the state of California*): _____P.O. Box (*Optional*): _____

City and State: _____ Zip Code: _____

Telephone: _____ Facsimile Number: _____

E-mail address: _____

I consent to serve as the Registered Agent in the state of California for _____
(name of NPM), pursuant to CA Rev. & Tax Code 30165.1. I understand it will be my responsibility to receive
Service of Process on behalf of the NPM; to forward mail to the NPM; and to immediately notify the Office of
the Attorney General if I resign or change the office address of the Registered Agent.

This Notice of Appointment must be signed and dated in the presence of a notary public.

Signature: _____ Date: _____

Print Name: _____

Title: _____

STATE OF _____)

COUNTY OF _____)

COUNTRY OF _____)

On _____, before me, _____, personally appeared
_____, personally known to me (or proved to me on the basis of
satisfactory evidence) to be the person whose name is subscribed to the within instrument and acknowledged
to me that he/she executed the same in his/her authorized capacity, and that by his/her signature on the
instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

WITNESS my hand and official seal.

Signature _____

My Commission expires: _____



STATE OF CALIFORNIA

**NOTICE OF APPOINTMENT OF REGISTERED AGENT AND
REGISTERED AGENT'S STATEMENT FOR NON-PARTICIPATING MANUFACTURER**
(Rev. & Tax Code § 30165.1)

DEPARTMENT OF JUSTICE

PAGE 1 of 2

JUS-T082 (Rev. 02/2011)

Please type or print in permanent blue ink.

Sign, date, and return original to:

Office of the Attorney General of the State of California

Tobacco Litigation & Enforcement Section

P.O. Box 944255

Sacramento, CA 94244-2550

The undersigned Non-Participating Manufacturer ("NPM"), _____

hereby appoints _____

as its registered agent. Said registered agent is authorized to receive service of process on behalf of the NPM. The NPM agrees to do the following: (1) provide notice to the Office of the Attorney General of the State of California ("Attorney General") at least 30 calendar days prior to termination of the authority of the registered agent; and (2) provide proof to the satisfaction of the Attorney General of the appointment of a new agent at least five (5) calendar days prior to the termination of the existing agent appointment. The NPM further agrees that if the agent terminates its agency appointment, the NPM shall provide notice to the Attorney General of the termination within five (5) calendar days and shall include proof to the Attorney General of the appointment of a new agent.

I hereby certify and declare that all of the statements and information contained in this Notice of Appointment, including but not limited to any accompanying statements and attachments herewith, are true and complete and that I am a person authorized to bind the NPM submitting this Notice of Appointment either under the laws of California or of the jurisdiction where the manufacturer resides or is organized. The failure to file this form is a basis for removal of the undersigned NPM and its Brand Families from the Directory.

This Notice of Appointment must be signed and dated in the presence of a notary public.

Signature of authorized representative for NPM: _____

Authorized Representative (Print Name): _____

Title: _____

Principle Place of Business (physical address): _____

STATE OF _____)

COUNTY OF _____)

COUNTRY OF _____)

On _____, before me, _____, personally appeared _____, personally known to me (or proved to me on the basis of satisfactory evidence) to be the person whose name is subscribed to the within instrument and acknowledged to me that he/she executed the same in his/her authorized capacity, and that by his/her signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

WITNESS my hand and official seal.

Signature _____

My Commission expires: _____

AmeriDed



STATE OF CALIFORNIA

**NOTICE OF APPOINTMENT OF REGISTERED AGENT AND
REGISTERED AGENT'S STATEMENT FOR NON-PARTICIPATING MANUFACTURER**
(Rev. & Tax Code § 30165.1)

DEPARTMENT OF JUSTICE

PAGE 2 of 2

JUS-TOB2 (Rev. 02/2011)

NAME AND ADDRESS OF CALIFORNIA STATE REGISTERED AGENT:

Name: _____

Street Address (Required-Must be within the state of California): _____

P.O. Box (Optional): _____

City and State: _____ Zip Code: _____

Telephone: _____ Facsimile Number: _____

E-mail address: _____

I consent to serve as the Registered Agent in the state of California for _____
(name of NPM), pursuant to California Revenue and Taxation Code section 30165.1. I understand it will be my responsibility to
receive Service of Process on behalf of the NPM; to forward mail to the NPM; and to immediately notify the Office of the Attorney
General if I resign or change the office address of the Registered Agent.

This Notice of Appointment must be signed and dated in the presence of a notary public.

Signature: _____ Date: _____

Printed Name: _____

Title: _____

STATE OF _____)

COUNTY OF _____)

COUNTRY OF _____)

On _____, before me, _____ personally appeared
_____ personally known to me (or proved to me on the basis of satisfactory
evidence) to be the person whose name is subscribed to the within instrument and acknowledged to me that he/she executed the
same in his/her authorized capacity, and that by his/her signature on the instrument the person, or the entity upon behalf of which
the person acted, executed the instrument.

WITNESS my hand and official seal.

Signature _____

My Commission expires: _____

Amended

**CERTIFICATION OF COMPLIANCE AND AFFIDAVIT BY
NONPARTICIPATING TOBACCO PRODUCT MANUFACTURER
REGARDING DEPOSIT OF RESERVE FUNDS INTO ESCROW**JUS-TOB3 (2/04)
Page 1 of 2

Year: _____

* If your Company is required to make deposits into escrow more frequently than annually, indicate the specified reporting period for which deposit was made:

Quarter ending: _____ Other Period: _____ to _____

Complete a separate Certification of Compliance for each reporting period

NOTE TO DISTRIBUTORS: YOU MAY STAMP AND SELL ONLY THE BRANDS OF MANUFACTURERS WHICH ARE LISTED ON THE ATTORNEY GENERAL'S DIRECTORY: [HTTP://CAAG.STATE.CA.US/](http://CAAG.STATE.CA.US/). PRODUCTS NOT LISTED ON THE DIRECTORY ARE CONTRABAND AND SUBJECT TO SEIZURE AND FORFEITURE

This Certification Is Not Valid Unless a stamp from the Attorney General's Office appears in the box below.

For Official Use Only

* Copy of This Stamped Certification of Compliance Must Be Provided to California Distributors And Wholesalers Which Sell Your Product.

Part 1: Tobacco Product Manufacturer's Identification*

Company Name: _____

Street Address: _____

E-mail Address: _____

Phone Number: _____ Fax Number: _____

Board of Equalization (BOE) Manufacturer's License No.: _____

*All manufacturers (i.e., fabricators) must complete and sign this Certification. Use as many copies of this form as needed.

Part 2: Units Sold

Total number of individual Cigarettes, including "roll-your-own" tobacco, sold by the manufacturer identified above during the sales period is: _____

(Attach Brand Families Unit Sales Schedule 1 (JUS-TOB4))

Part 3: Calculation of Deposit Amount

For the sales year: (Use the rates listed below to figure the appropriate deposit amount)

2000 - The rate per cigarette is	0.0104712
2001 - 2002 - The rate per cigarette is	0.0136125
2003 - 2006 - The rate per cigarette is	0.0167539
2007 and thereafter - The rate per cigarette is	0.0188482

The appropriate rate for the sales year is

Subtotal (Multiply units in Part 3 by the appropriate rate in Part 4)\$

The Inflation Adjustment according to Exhibit C* of MSA is\$

is the amount that has been paid into the Qualified Escrow Fund by the manufacturer identified above:

Total: \$

*See instructions and attached copy of Exhibit C to the MSA

**PROOF OF DEPOSIT OF THE ABOVE AMOUNT
FROM YOUR FINANCIAL INSTITUTION MUST BE ATTACHED.**

**CERTIFICATION OF COMPLIANCE AND AFFIDAVIT BY
NONPARTICIPATING TOBACCO PRODUCT MANUFACTURER
REGARDING DEPOSIT OF RESERVE FUNDS INTO ESCROW**

US-TOB2 (2/84)

Page 2 of 2

Part 4: Financial Institution Information

Name: _____
Address: _____
Authorized Escrow Agent: _____
Telephone Number: _____ Fax Number: _____
Escrow Account Number: _____
Total Funds Held in Separate Account For California: \$ _____

Part 5: Notarized Signature

Under penalty of perjury under the laws of the state of California, I declare that I am authorized to certify, on behalf of the Tobacco Product Manufacturer named in Part 1, that all of the certifications and information contained in this Certification of Compliance is complete and accurate.

This document must also be signed and dated in front of an authorized notary public, who also signs as a witness.

Name (Type or Print): _____ Title: _____
Signature of Authorized Agent: _____ Date: _____
Subscribed and Sworn to Before Me on this Date: _____ City of: _____
Signature of Notary Public: _____
Commission Expires: _____
Name (Type or Print): _____

This form must be filed with the Attorney General's Office:

Mailing Address:

**Office of the Attorney General
for the State of California
Tobacco Litigation & Enforcement Section
P. O. Box 944255
Sacramento, CA 94244-2550**

OR

Street Address:

**Office of the Attorney General
for the State of California
Tobacco Litigation & Enforcement Section
1300 I Street, Suite 125
Sacramento, CA 95814**



**CERTIFICATION OF COMPLIANCE AND AFFIDAVIT BY
NON-PARTICIPATING TOBACCO PRODUCT MANUFACTURER
REGARDING DEPOSIT OF RESERVE FUNDS INTO ESCROW**

Year: _____

*If your Company is required to make deposits into escrow more frequently than annually, indicate the specified reporting period for which deposit was made:

Quarter ending: _____ Other Period: _____ to _____

Complete a separate Certification of Compliance for each reporting period

NOTE TO DISTRIBUTORS: YOU MAY STAMP AND SELL ONLY THE BRANDS OF MANUFACTURERS WHICH ARE LISTED ON THE ATTORNEY GENERAL'S DIRECTORY: [HTTP://CAAG.STATE.CA.US/](http://CAAG.STATE.CA.US/). PRODUCTS NOT LISTED ON THE DIRECTORY ARE CONTRABAND AND SUBJECT TO SEIZURE AND FORFEITURE.

This Certification Is Not Valid Unless a stamp from the Attorney General's Office appears in the box below.

For Official Use Only

A Copy of This Stamped Certification of Compliance Must Be Provided to California Distributors and Wholesalers Which Sell Your Product.

Part 1: Tobacco Product Manufacturer's Identification*

Company Name: _____

Street Address: _____

E-mail Address: _____

Phone Number: _____ Fax Number: _____

Board of Equalization (BOE) Manufacturer's License No.: _____

***All manufacturers (i.e., fabricators) must complete and sign this Certification. Use as many copies of this form as needed.**

Part 2: Units Sold

Total number of individual Cigarettes, including "roll-your-own" tobacco, sold by the manufacturer identified above during the sales period is: _____

(Attach Brand Families Unit Sales Schedule 1 (JUS-TOB4))

Part 3: Calculation of Deposit Amount

For the sales year: (Use the rates listed below to figure the appropriate deposit amount)

2000 - The rate per cigarette is 0.0104712

2001 - 2002 - The rate per cigarette is 0.0136125

2003 - 2006 - The rate per cigarette is 0.0167539

2007 and thereafter - The rate per cigarette is 0.0188482

The appropriate rate for the sales year is

Subtotal (Multiply units in Part 3 by the appropriate rate in Part 4)\$

The Inflation Adjustment according to Exhibit C* of MSA is\$

This is the amount that has been paid into the Qualified Escrow Fund by the manufacturer identified above:

Total: \$

**See instructions and attached copy of Exhibit C to the MSA*

**PROOF OF DEPOSIT OF THE ABOVE AMOUNT
FROM YOUR FINANCIAL INSTITUTION MUST BE ATTACHED.**

Amended



**CERTIFICATION OF COMPLIANCE AND AFFIDAVIT BY
NON-PARTICIPATING TOBACCO PRODUCT MANUFACTURER
REGARDING DEPOSIT OF RESERVE FUNDS INTO ESCROW**

Part 4: Financial Institution Information

Name: _____
Address: _____
Authorized Escrow Agent: _____
Phone Number: _____ Fax Number: _____
Escrow Account Number: _____
Total Funds Held in Separate Account For California: \$ _____

Part 5: Notarized Signature

Under penalty of perjury under the laws of the state of California, I declare that I am authorized to certify, on behalf of the Tobacco Product Manufacturer named in Part 1, that all of the certifications and information contained in this Certification of Compliance is complete and accurate.

This document must also be signed and dated in front of an authorized notary public, who also signs as a witness.

Name (Type or Print): _____ Title: _____
Signature of Authorized Agent: _____ Date: _____
Subscribed and Sworn to Before Me on this Date: _____ City of: _____
Signature of Notary Public: _____
Commission Expires: _____
Name (Type or Print): _____

This form must be filed with the Attorney General's Office:

Mailing Address:

Office of the Attorney General
for the State of California
Tobacco Litigation & Enforcement Section
P.O. Box 944255
Sacramento, CA 94244-2550

Street Address:

Office of the Attorney General
for the State of California
Tobacco Litigation & Enforcement Section
1300 I Street, Suite 125
Sacramento, CA 95814

OR

Ameri

e-mail address:

Complete information and declaration on page 2.

Company Name:

This page requires the company to report the total sales made in California during the preceding calendar year. Rev. & Tax Code § 30165.1(b)(2)(a).

INSTRUCTIONS:

- Column A: List all Brand Families sold in the **preceding calendar year**. Indicate by asterisk (*) any Brand Family that is no longer being sold in California.
 Column B: Write "C" after any brand style of Cigarettes, (RYO) after any brand of Roll-Your-Own tobacco, and "LC" after any brands of Little Cigars.
 Column C: List the total units sold in California during the preceding calendar year. (1Unit = an individual cigarette or individual Little Cigar or .09oz. of RYO/
 1Unit = an individual cigarette or .09oz. of RYO or individual Little Cigar.
 Column D: If the reporting company was not the manufacturer (i.e., fabricator), provide name and street address of the manufacturer (i.e. fabricator) of the Brand Family.

Attach additional sheets, as necessary, to provide a complete answer.

[illegible]

Under penalty of perjury, under the laws of California, I declare that I am authorized to certify, on behalf of the reporting company named above, that all of the information contained in this form is complete and accurate.

Signature of Company Officer

Print Company Officer Name:

Print Company Officer Title

Date:

Phone No.: _____

e-mail address: _____

Fax No.:



BRAND FAMILIES, JIT SALES SCHEDULE 1
(Rev. & Tax Code § 30165.1, Health & Saf. Code §§ 104555-104557)

☐ Original ☐ Amended Date:

SALES YEAR: 20

THIS FORM MUST BE SUBMITTED WITH THE CERTIFICATE OF COMPLIANCE (JUS-TOB3) FOR THE SPECIFIED REPORTING PERIOD.

Company is a (Check One): ☐ Manufacturer ☐ Importer

Company Name:

Company Name: _____
Board of Equalization License Number: _____

Phone Number:

Fax Number:

E-mail Address:

4. If your Company is required to make deposits into escrow more frequently than annually, indicate the specified reporting period for which deposit was made.
Reporting Period: From (month/date/year): _____ to _____

INSTRUCTIONS

Column A: List all Brand Families sold during this reporting period.

Write "C" after any brand style of Cigarettes, (RYO) after any brand of Roll-Your-Own tobacco, and "LC" after any brands of Little Cigars. List all units sold in California during the reporting period in annual quantities only.

Column C: List all units sold in California during the reporting period, i.e., annual, quarterly or other specified period. (1 Unit = an individual cigarette or individual Little Cigar or .09 oz. of RYO.)

Column D: If the reporting company is not the manufacturer (i.e. fabricator), provide the name and street address of the manufacturer(s).

Attach additional sheets, as necessary, to provide a complete answer.

[illegible]

Complete information and declaration on page 2.



Company Name:

This page requires the company to report the total sales made in California during the preceding calendar year. Rev. & Tax Code § 30165.1(b)(2)(a).

INSTRUCTIONS

- Column A: List all Brand Families sold in the preceding calendar year. Indicate by asterisk (*) any Brand Family that is no longer being sold in California.
 Column B: Write "C" after any brand style of Cigarettes, (RYO) after any brand of Roll-Your-Own tobacco, and "LC" after any brands of Little Cigars.
 Column C: List the total units sold in California during the preceding calendar year. (1 Unit = an individual cigarette or individual Little Cigar or .09 oz. of RYO.)
 Column D: If the reporting company is not the manufacturer (i.e. fabricator), provide the name and street address of the manufacturer (i.e. fabricator) of the Brand Family.

Attach additional sheets, as necessary, to provide a complete answer.

[illegible]

Under penalty of perjury, under the laws of California, I declare that I am authorized to certify, on behalf of the reporting company named above, that all of the information contained in this form is complete and accurate.

Signature of Company Officer:

Date:

Print Company Officer Name:

Phone Number:

Fax No:

Print Company Officer Title:

E-mail Address:



NAIVER OF TRIBAL SOVEREIGN IMMUNITY
BY NATIVE AMERICAN TRIBE

RESOLUTION OF THE _____
[Name of Tribe]

WHEREAS, _____ and/or
[Name of Tobacco Manufacturer]
_____ is owned by the _____
[Name of Tobacco Importer] [Name of Tribe]
("the Tribe"), is a business arm of the Tribe, and/or is formed by the Tribe under the provisions of the
Tribe's constitution or laws;

WHEREAS, _____ and/or
[Name of Manufacturer]
_____ was formed for all business purposes allowed
[Name of Importer]
under the laws of the Tribe, including the manufacture of cigarettes and tobacco products;

WHEREAS, the premises and manufacturing facility of the foregoing cigarette and/or tobacco
manufacturer and the premises of cigarette and/or tobacco importer are located on the Tribe's Reservation
or other Indian Country;

WHEREAS, _____ has applied to the State of
[Name of Manufacturer]
California to be placed on the State of California Directory of compliant tobacco manufacturers whose
products may be legally sold in the State of California;

WHEREAS, the State of California requires that all tobacco manufacturers on the State Tobacco
Directory, to the full extent allowed by law, be subject to State regulations and enforcement of
California law, including being susceptible to all remedies and enforcement measures permitted under
California law,

WHEREAS, the State of California requires that all tobacco manufacturers on the State Tobacco
Directory either sign the Master Settlement Agreement and make payments pursuant to that
agreement or make escrow deposits as required by the California reserve fund statute (Health & Safety
Code, sections 104555-104557.1);

WHEREAS, the State of California requires that all tobacco manufacturers sell cigarettes and
tobacco products only to a distributor, wholesaler, importer, retailer or other person holding a valid license
from the California Board of Equalization,

WHEREAS, the State of California requires that the distributor either pay applicable state taxes
and surcharges on sales of cigarettes and tobacco products in the State of California or collect them from
the consumer,

WHEREAS, because of the location of _____ and the
[Name of Manufacturer]
business premises of _____ on the Tribe's Reservation or other
[Name of Importer]
Indian Country and because the manufacturer and/or the importer is owned by the Tribe, is a business
arm of the tribe or is owned by members of the Tribe, the manufacturer and/or the importer may be
shielded by Tribal Sovereign Immunity or treaty rights from full enforcement and remedies available against
tobacco manufacturers, and;



WAIVER OF TRIBAL SOVEREIGN IMMUNITY BY NATIVE AMERICAN TRIBE

WHEREAS, the protection afforded by Tribal Sovereign Immunity and treaty rights includes immunity from suit, liability, judgment and collection, including enforcement of judgments on tribal land by way of attachment of property or otherwise, the State of California requires that the manufacturer and/or the importer and their owner(s) waive tribal sovereign immunity and treaty rights, agree to sell only to persons licensed by the California Board of Equalization.

THEREFORE, the _____ Indian Nation, through
[Name of Tribe]

has on this _____ day of _____, 20____, adopted this Resolution waiving the
[Name of Tribal Entity Authorized To Waive Tribal Sovereign Immunity]
[Month]
Tribe's immunity and treaty rights as follows:

The _____ hereby waives its sovereign immunity and
[Name of Tribe]
treaty rights against suit, liability, judgment and collection with respect to the obligations and duties of

_____ and/or _____
[Name of Tobacco Manufacturer] [Name of Tobacco Importer]
under the California's reserve fund statute (Health & Saf. Code, § 104555 *et seq.*), the California Tobacco Directory Law (Rev. & Tax Code, § 30165.1), the California Cigarette and Tobacco Products Licensing Act of 2003, (Bus. & Prof. Code, § 22970 *et seq.*), regulations implementing those laws and any other California law, rule, or regulation that pertains to the sale of cigarettes and tobacco products in the State of California. The Tribe recognizes and agrees that the foregoing regulatory laws (reserve fund statute, tobacco directory law, and Cigarette and Tobacco Products Licensing Act of 2003), which require (1) the creation of a reserve fund in escrow, (2) qualifying for listing on a directory of compliant tobacco companies, and (3) state licensing, apply equally to everyone, including the Tribe, and are pure regulations which impose their restrictions for a public purpose unrelated to revenue generation. In so waiving its immunity, the Tribe recognizes and agrees, that any suits, or administrative actions brought against

_____ and/or _____
[Name of Manufacturer] [Name of Importer]
and their owner(s) relating to the duties and obligations referenced above may be brought in the California Superior Court, and that all such actions and proceedings, shall be governed by California's substantive and procedural law.

The Tribe agrees that _____ and
[Name of Manufacturer]
_____ shall sell only to California distributors, wholesalers,
[Name of Importer]
importers, and retailers that are licensed by the California Board of Equalization. The Tribe agrees that all its distributor(s) will collect and remit all taxes, surcharges, and escrow deposits imposed by California law, and all subsequent amendments thereto, on sales to persons who are not members of the Tribe in the same manner as required of all other such sales of cigarettes and tobacco products under California statutes and implementing regulations. The tribe attaches hereto a list of the names and addresses of all cigarette and tobacco product distributors the manufacturer or importer will use for distribution in the state of California.



WAIVER OF TRIBAL SOVEREIGN IMMUNITY BY NATIVE AMERICAN TRIBE

The Tribe agrees to enact and enforce such tribal laws as are necessary to implement the California tax, surcharge and escrow deposit laws that apply to sales to persons who are not members of the Tribe, including the right of the State to audit and to assess and collect the taxes, surcharges and escrow deposits due. The Tribe agrees that upon the request of the State, the Tribe,

_____, and _____
[Name of Manufacturer] [Name of Importer]
will assist the State of California in the assessment and collection of any California taxes, surcharges and escrow deposits due.

Finally, the Tribe agrees to the jurisdiction of the California Superior Court over the Tribe, waives personal service of process, and agrees that service of process by certified or registered mail, return receipt requested, to the following address shall constitute adequate service:

[Owner tribal members name]
[Street Address or P.O. Box]
[City and State, postal code]

Adopted this _____ day of _____, 20_____
[Month]

Appropriate _____ Nation Officer

Appropriate _____ Nation Officer

Appropriate _____ Nation Officer

Attached to this Resolution is the letter from legal counsel for the Tribe to the California Attorney General evidencing legal counsel's written legal opinion to the State of California that the Tribal entity(s) or officer(s) adopting this Resolution and waiving the Tribe's sovereign immunity and treaty rights is/are authorized under Tribal law to do so and have the ability to bind the Tribe, and that all procedures required by Tribal and Federal law (including, if applicable, the Foreign Sovereign Immunities Act of 1976 (28 U.S.C. section 1605(a)(1)), were followed and that the actions in waiving sovereign immunity and treaty rights are binding and enforceable under Tribal, Federal and California State law.



WAIVER OF SOVEREIGN IMMUNITY BY
GOVERNMENT-OWNED TOBACCO COMPANY

WHEREAS, the Government of the country of _____ formed
and/or owns the following company(s) [List the company names of the manufacturer and/or distributor below]:

Manufacturer: _____

Distributor: _____

WHEREAS, the _____ was formed for all business and
commercial purposes allowed under the laws of the country of _____, including
the manufacture of cigarette and tobacco products, export and sale of cigarette and tobacco products in the
United States, and specifically the State of California;

WHEREAS, _____ has applied to the State
of California to be placed on the State of California Directory of compliant tobacco manufacturers whose products
may be legally sold in the State of California.

WHEREAS, the State of California requires that all tobacco manufacturers on the State Tobacco
Directory, to the full extent allowed by law, be subject to State regulations and enforcement of California
law, including being susceptible to all remedies and enforcement measures permitted under California law.

WHEREAS, the State of California requires that all tobacco manufacturers on the State Tobacco
Directory either sign the Master Settlement Agreement and make payments pursuant to that agreement or make
escrow deposits as required by the California reserve fund statute (Health & Safety Code sections 104555-
104557.1);

WHEREAS, the State of California requires that all tobacco manufacturers sell cigarettes and tobacco
products only to a distributor, wholesaler, importer, retailer or other person holding a valid license from the
California Board of Equalization;

WHEREAS, the State of California requires the distributor either pay applicable state taxes and
surcharges on sales of cigarettes and tobacco products in the State of California or collect them from the
consumer;

WHEREAS, because of the ownership of _____ and of
_____ by Government of the country of _____
these entities may be shielded by government sovereign immunity or treaty rights from full enforcement and
remedies available against tobacco manufacturers, and;

WHEREAS, the protection afforded by government Sovereign Immunity and treaty rights includes
immunity from suit, liability, judgment and collection, including enforcement of judgments on the government-
owned companies by way of attachment of property or otherwise, the State of California requires that

_____ and _____ their
owners and Government of the country of _____ waive sovereign
immunity and Treaty rights, agree to sell only to persons and entities licensed by the California Board of
Equalization, and;



WAIVER OF SOVEREIGN IMMUNITY BY
GOVERNMENT-OWNED TOBACCO COMPANY

THEREFORE, the Government of the country of _____, through its
ambassador to the United States, _____, on this _____ day
of _____, 20 _____, waives sovereign immunity and treaty rights of the country of
_____ as follows:

The Government of _____ hereby expressly waives its
sovereign immunity and treaty rights against suit, liability, judgment and collection with respect to the foregoing
government-owned companies' obligations and duties under the California's reserve fund statute (Health & Saf.
Code, § 104555 *et seq.*); the California tobacco directory law (Rev. & Tax Code, § 30165.1), the California
Cigarette and Tobacco Products Licensing Act of 2003 (Bus. & Prof. Code, § 22970 *et seq.*), regulations
implementing those laws and any other California law, rule or regulation that pertains to the sale of cigarettes and
tobacco products in the State of California.

The Government of _____ and the foregoing companies
recognizes and agrees that the foregoing regulatory laws (reserve fund, statute, tobacco directory law, the
California Cigarette and Tobacco Products Licensing Act of 2003) applicable to commercial activities involving
cigarettes and tobacco products, which require (1) the creation of a reserve fund, (2) qualifying for listing on a
directory of compliant tobacco companies, and (3) state licensing, apply equally to everyone, including the
Government of the country of _____ and are pure commercial regulations which
impose their restrictions on commercial activity, within the meaning of the federal Foreign Sovereign Immunities
Act of 1976 (28 U.S.C. section 1605(a)(2)), for a public purpose. In so waiving its immunity, the Government of
_____ recognizes and agrees that any suits, or administrative actions brought

against _____ and _____
or the Government of _____ relating to the duties and obligations referenced
above, may be brought in the California Superior Court, and that all such actions and proceedings, shall be
governed by California's substantive and procedural law.

The Government of _____ agrees that
_____ and _____ shall
only sell cigarettes and/or tobacco products to California distributors, wholesalers, importers and retailers who
are licensed by the California Board of Equalization.

The Government of _____, agrees that _____
distributing company will impose and collect and remit all taxes, surcharges and escrow deposits imposed by
California law, and all subsequent amendments thereto, on sales to purchasers in California and comply with all
applicable California laws and regulations as if the sales of cigarettes and tobacco products occurred entirely in
the state. The Government of _____ agrees to enact and enforce such
rules, procedures and laws as are necessary to implement the California tax, surcharge and escrow deposit laws
that apply to sales to persons in California, including the right of the State to audit and to assess and collect the
taxes, surcharges and escrow deposits due.



WAIVER OF SOVEREIGN IMMUNITY BY
GOVERNMENT-OWNED TOBACCO COMPANY

Finally, the Government of _____ agrees that upon the request of the
State, the Government _____
and _____ will assist the State of California in the assessment and collection of
any California taxes, surcharges and escrow deposits due.

Finally, the Government of _____ agrees to the jurisdiction of the
California Superior Courts over their persons; waive personal service of process, and agree that
service of process by certified or registered mail, return receipt requested, to the following address shall
constitute adequate service:

[Manufacturer's Name]
[Street Address or P.O. Box]
[City and State, Postal Code]

Executed this _____ day of _____, 20____.

[Ambassador to the United States]

[Ambassador to the United States]
of the Country of _____]

Attached to this Resolution is the letter from legal counsel in this matter for the Government of
_____ to the California Attorney General
evidencing legal counsel's written legal opinion to the State of California that the Entity(s) or officer(s)
adopting this Resolution and waiving the sovereign immunity and treaty rights of the Government of

_____ is/are authorized under the laws of the country of _____
to do so and have the ability to bind the Government and country of _____ and that all
procedures required by the laws of the country of _____ and Federal law (including
specifically, Foreign Sovereign Immunities Act of 1976 (28 U.S.C. section 1605(a)(1))), were followed and that the
actions in waiving sovereign immunity and treaty rights are binding and enforceable under the laws of the country
of _____ and under any applicable Federal, Tribal and California State law.



STANDARD WAIVER OF SOVEREIGN IMMUNITY BY TOBACCO COMPANY

WHEREAS, _____
[Insert Manufacturer's Name]
represents that it is not owned in any part by a governmental entity and that it is not operated for the benefit of a government entity or Native American tribe;

WHEREAS, _____
[Insert Manufacturer's Name]
was formed for all business and commercial purposes allowed under the laws of the country of _____, state or jurisdiction of _____, including the manufacture and sale of cigarettes and tobacco products in the United States, and specifically the State of California;

WHEREAS, _____
[Insert Manufacturer's Name]
has applied to the State of California to be placed on the State of California Directory of compliant tobacco manufacturers whose products may be legally sold in the State of California;

WHEREAS, the State of California requires that all tobacco manufacturers on the state Tobacco Directory, to the full extent allowed by law, be subject to State regulations and enforcement of California law, including being susceptible to all remedies and enforcement measures permitted under California law;

WHEREAS, the State of California requires that all tobacco manufacturers on the state Tobacco Directory, either sign the Master Settlement Agreement and make payments pursuant to that agreement or make escrow deposits as required by the California reserve fund statute;

WHEREAS, the State of California requires that all tobacco manufacturers sell cigarettes and tobacco products only to a distributor, wholesaler, importer, retailer or other person holding a valid license from the California Board of Equalization,

WHEREAS, the State of California requires that the distributor either pay applicable state taxes and surcharges on sales of cigarettes and tobacco products in the State of California or collect them from the consumer;

THEREFORE, _____
[Insert Manufacturer's Name]
hereby expressly waives any claim or defense based in whole or in part on sovereign immunity and treaty rights, including but not limited to any claims or defenses based on the fact that any manufacturer's facilities are located on tribal or government lands and/or that its owner or owners are members of a Native American tribe against suit, liability, judgment and collection with respect to the manufacturer's obligations and duties under the California reserve fund statute (Health & Saf. Code, § 104555 *et seq.*), the California Tobacco Directory Law (Rev. & Tax Code, § 30165.1), the California Cigarette and Tobacco Products Licensing Act of 2003 (Bus & Prof. Code, § 22970 *et seq.*), regulations implementing those laws and any other California law, rule or regulation that pertains to the sale of tobacco products in the state of California.

In so waiving its immunity, the manufacturer, _____
[Manufacturer's Name]
recognizes and agrees, that any suits, or administrative actions brought against the manufacturer or any of its affiliates relating to the duties and obligations referenced above, may be brought in the California Superior Court, and that all such actions and proceedings, shall be governed by California's substantive and procedural law.



STANDARD WAIVER OF SOVEREIGN IMMUNITY BY TOBACCO COMPANY

[Manufacturer's Name] agrees that it and its U.S. importer(s), if any, distributor or distributors [attach names and addresses of all distributors] shall only sell to California distributors, wholesalers, importers and retailers that are licensed by the California Board of Equalization.

[Manufacturer's Name] agrees that it or its distributor(s) will impose and collect and remit all taxes, surcharges and escrow deposits imposed by California law, and all subsequent amendments thereto, on sales to purchasers in California and comply with all applicable California laws and regulations as if the sales of cigarettes and RYO tobacco occurred entirely in the state.

[Manufacturer's Name] agrees to enact and enforce such company rules and procedures as are necessary to implement the California tax, surcharge and escrow deposit laws that apply to sales to persons in California, including the right of the State to audit and to assess and collect the taxes, surcharges and escrow deposits due.

[Manufacturer's Name] agrees that upon the request of the State, the manufacturer and its distributor or distributors will assist the State of California in the assessment and collection of any California taxes, surcharges and escrow deposits due.

Finally, the _____
[Manufacturer's Name] agrees to the jurisdiction of the California Superior Court, waives personal service of process, and agree that service of process by certified or registered mail, return receipt requested, to the following address shall constitute adequate service:

[Manufacturer's Name]
[Street Address or P.O. Box]
[City and State, Postal Code]

Adopted this _____ day of _____, 20____
[Month]

[Company Official Authorized to Bind the Manufacturer]
Attached to this Resolution is the letter from legal counsel, _____
[Counsel's Name]
in this matter for the Manufacturer _____, to the California
[Insert Manufacturer's Name]
Attorney General evidencing legal counsel's written legal opinion to the State of California that the Entity(s) or officer(s) adopting this Resolution and waiving the sovereign immunity and treaty rights of the manufacturer is/are authorized under the laws of the country of _____ to do so and have the ability to bind the manufacturer and that all procedures required by the laws of the country of _____ and by any federal, state or tribal law were followed and that the actions in waiving sovereign immunity and treaty rights are binding and enforceable under the laws of the country of _____ and under any applicable federal, tribal and California law.



STANDARD WAIVER OF SOVEREIGN IMMUNITY BY TOBACCO MANUFACTURER OR IMPORTER

WHEREAS, _____
[Manufacturer's or Importer's Name] represents that it is not a foreign state or directly owned in whole or majority part by a foreign state, within the meaning of the Foreign Sovereign Immunities Act, 28 U.S.C. § 1603;

WHEREAS, _____
[Manufacturer's or Importer's Name] represents that it is not owned by, chartered by, operated for the benefit of, or an "arm" of a Native American Tribe;

WHEREAS, _____
[Manufacturer's or Importer's Name] was formed for all business and commercial purposes allowed under the laws of the country of _____, state or jurisdiction of _____, including the manufacture and sale of cigarettes and tobacco products in the United States, and specifically the State of California;

WHEREAS, _____
[Manufacturer's or Importer's Name] has applied to the State of California to be placed on the State of California Directory of compliant tobacco manufacturers whose products may be legally sold in the State of California;

WHEREAS, the State of California requires that all tobacco manufacturers on the State Tobacco Directory, to the full extent allowed by law, be subject to State regulations and enforcement of California law, including being susceptible to all remedies and enforcement measures permitted under California law;

WHEREAS, the State of California requires that all tobacco manufacturers on the State Tobacco Directory, either sign the Master Settlement Agreement and make payments pursuant to that agreement or make escrow deposits as required by the California reserve fund statute;

WHEREAS, the State of California requires that all tobacco manufacturers sell cigarettes and tobacco products only to a distributor, wholesaler, importer, retailer or other person holding a valid license from the California Board of Equalization;

WHEREAS, the State of California requires that the distributor either pay applicable state taxes and surcharges on sales of cigarettes and tobacco products in the State of California or collect them from the consumer;

THEREFORE, _____
[Manufacturer's or Importer's Name] hereby expressly waives any claim or defense based in whole or in part on sovereign immunity and treaty rights, including but not limited to any claims or defenses based on the fact that any of the manufacturer's facilities are located on tribal or government lands and/or that its owner or owners are members of a Native American tribe, against suit, liability, judgment and collection with respect to the manufacturer's obligations and duties under the California reserve fund statute (Health & Saf. Code, § 104555 *et seq.*), the California Tobacco Directory Law (Rev. & Tax. Code, § 30165.1), the California Cigarette and Tobacco Products Licensing Act of 2003 (Bus & Prof. Code, § 22970 *et seq.*), the Cigarette and Tobacco Products Tax Law (Rev. & Tax. Code, Division 2, Part 13, 30001 *et seq.*), regulations implementing those laws, and any other California law, rule or regulation that pertains to the sale of tobacco products in the state of California.

Amended



STANDARD WAIVER OF SOVEREIGN IMMUNITY BY TOBACCO MANUFACTURER OR IMPORTER

In so waiving its immunity, _____
[Manufacturer's or Importer's Name]

recognizes and agrees, that any suits, or administrative actions brought against the manufacturer or any of its affiliates relating to the duties and obligations referenced above, may be brought in the California Superior Court, and that all such actions and proceedings, shall be governed by California's substantive and procedural law.

_____ agrees that upon the request of the State, the
[Manufacturer's or Importer's Name]
manufacturer and its distributor or distributors will assist the State of California in the assessment and collection of any California taxes, surcharges and escrow deposits due.

Finally, _____ agrees to the jurisdiction of the
[Manufacturer's or Importer's Name]
California Superior Court, waives personal service of process, and agrees that service of process by certified or registered mail, return receipt requested, to the following address shall constitute adequate service:

[Manufacturer or Importer's Name] _____

[Street Address or P.O. Box] _____

[City and State, Postal Code] _____

Executed this _____ day of _____, 20 _____.
[Month]

[Signature of company official authorized to bind Manufacturer/Importer]

[Printed name of company official authorized to bind Manufacturer/Importer]



UNITED STATES IMPORTER DECLARATION ACCEPTING JOINT AND SEVERAL LIABILITY

JUS-TOB12 (Rev. 02/2011) PAGE 1 of 3

Statutory Requirements

Pursuant to California Revenue and Taxation Code section 30165.1(b)(3)(E) and (f)(4), a Non-Participating Manufacturer ("NPM") located outside of the United States must provide a declaration from each of its importers to the United States that such importer accepts joint and several liability with the NPM for:

1. All-escrow deposits due under Health and Safety Code section 104557 and implementing regulations;
2. All penalties assessed in accordance with Article 3 (commencing with Section 104555) of Chapter 1 or Part 3 of Division 103 of the Health and Safety Code;
3. Payment of all fees, costs, attorney's fees, penalties, and refunds imposed or required by Revenue and Taxation Code section 30165.1, including, but not limited to, all refunds resulting from the removal of the manufacturer or any of its brand families from the California tobacco directory.

The Importer must also:

1. Appoint a resident agent for service of process in California;
2. Consent to the jurisdiction of the California courts for the purpose of enforcement of Division 8.6 (commencing with section 22979) of the Business and Professions Code, Sections 104555 to 104557, inclusive, of the Health and Safety Code, Section 30165.1 of the Revenue and Taxation Code, and regulations adopted pursuant thereto;
3. Waive any sovereign immunity defenses in a form and manner acceptable to the Attorney General or post a surety bond in a form and manner directed by the Attorney General, as required by Business & Professions Code section 22979(a)(4); and
4. Attach a copy of the current tobacco importer's permit issued by the U.S. Alcohol and Tobacco Trade Bureau with any amendments.

Importer Information

Importer Name: _____
Contact Name and Title: _____
Mailing Address: _____

Phone Number: _____ Fax Number: _____
E-Mail Address: _____
Federal Taxpayer ID Number: _____

Non-Participating Manufacturer Identification

Importer declares that it is a United States importer for the following NPM. (Please identify below the foreign NPM whose products you import into the United States. Complete this form for each foreign NPM from whom you import cigarettes or tobacco products.)

Manufacturer Name: _____
Mailing Address: _____

Phone Number: _____ Fax Number: _____
E-Mail Address: _____



UNITED STATES IMPORTER DECLARATION ACCEPTING JOINT AND SEVERAL LIABILITY

JUS-TOB12 (Rev. 02/2011) PAGE 2 of 3

Importer's Resident Agent for Service of Process

Resident Agent Name: _____

Mailing Address: _____

Phone Number: _____ Fax Number: _____

E-Mail Address: _____

Proof of Appointment: Attach notarized Importer's Notice of Appointment of Registered Agent and Registered Agent Form (JUS-TOB13).

Importer's Declaration

I certify that, based upon my personal knowledge, all of the information contained in this declaration and any attachments are true and accurate, and that I am authorized, under the laws of the state of California or the jurisdiction where the importer resides or is organized, to bind the importer making this certification.

Pursuant to Revenue and Taxation Code section 30165.1(b)(3)(E) and (f)(4), I declare that the importer accepts strict, joint and several liability with the above identified Non-Participating Manufacturer for:

- (1) All escrow deposits due under Health and Safety Code section 104557 and implementing regulations,
- (2) All penalties assessed in accordance with Article 3 (commencing with Section 104555) of Chapter 1 of Part 3 of Division 103 of the Health and Safety Code; and
- (3) Payment of all fees, costs, attorney's fees, penalties, and refunds imposed or required by Revenue and Taxation Code section 30165.1, including, but not limited to, all refunds resulting from the removal of the manufacturer or any of its brand families from the California tobacco directory.

In addition, I also declare that the importer:

1. Has appointed a resident agent for service of process in California;
2. Consents to the jurisdiction of the California courts for the purpose of enforcement of Division 8.6 (commencing with section 22979) of the Business and Professions Code, Sections 104555 to 104557, inclusive, of the Health and Safety Code, Section 30165.1 of the Revenue and Taxation Code, and regulations adopted pursuant thereto; and
3. Has waived any sovereign immunity defenses in a form and manner acceptable to the Attorney General or posted a surety bond in a form and manner directed by the Attorney General, as required by Business & Professions Code section 22979(a)(4).

Executed this _____ day of _____, 20 _____.

Signature of Authorized Officer or Agent for Importer

Name (Please Print Legibly)

Title (Please Print Legibly)

KAMALA D. HARRIS
Attorney General

State of California
DEPARTMENT OF JUSTICE



UNITED STATES IMPORTER DECLARATION ACCEPTING JOINT AND SEVERAL LIABILITY

JUS-TOB12 (Rev. 02/2011) PAGE 3 of 3

Notary:

City/County of _____, State of _____

Subscribed and affirmed before me on this date: _____

Signature: _____ Printed Name: _____

[Notary Public]

My commission expires: _____

Send original fully executed Declaration, including attachments and supporting documents to:

NPM Enforcement Coordinator
Tobacco Litigation and Enforcement Section
Office of the Attorney General
P.O. Box 944255
Sacramento, CA 94244-2550



**NOTICE OF APPOINTMENT OF REGISTERED AGENT AND
REGISTERED AGENT'S STATEMENT FOR IMPORTER
(Rev. & Tax Code § 30165.1)**

Please type or print in permanent blue ink.

Sign, date, and return original to:

**Office of the Attorney General of the State of California
Tobacco Litigation & Enforcement Section
P.O. Box 944255
Sacramento, CA 94244-2550**

The undersigned Importer ("Importer"), _____

Hereby appoints _____

as its registered agent. Said registered agent is authorized to receive service of process on behalf of the IMPORTER. The IMPORTER agrees to do the following: (1) provide notice to the Office of the Attorney General of the State of California ("Attorney General") at least 30 calendar days prior to termination of the authority of the registered agent; and (2) provide proof to the satisfaction of the Attorney General of the appointment of a new agent at least five (5) calendar days prior to the termination of the existing agent appointment. The IMPORTER further agrees that if the agent terminates its agency appointment, the IMPORTER will provide notice to the Attorney General of the termination within five (5) calendar days and shall include proof to the Attorney General of the appointment of a new agent.

I hereby certify and declare that all of the statements and information contained in this Notice of Appointment, including but not limited to any accompanying statements and attachments, are true and complete and that I am a person authorized to bind the IMPORTER submitting this Notice of Appointment either under the laws of California or of the jurisdiction where the manufacturer resides or is organized. The failure to file this form is a basis for removal from the Directory of the manufacturer and its Brand Families for which the IMPORTER has agreed to Joint and Several Liability.

This Notice of Appointment must be signed and dated in the presence of a notary public.

Signature of authorized representative for IMPORTER: _____

Authorized Representative (Print Name): _____

Title: _____

Principal Place of Business (physical address): _____

STATE OF _____)

COUNTY OF _____)

COUNTRY OF _____)

On _____, before me, _____ personally appeared _____ personally known to me (or proved to me on the basis of satisfactory evidence) to be the person whose name is subscribed to the within instrument and acknowledged to me that he/she executed the same in his/her authorized capacity, and that by his/her signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

WITNESS my hand and official seal.

Signature _____

My Commission expires: _____

New Form



**NOTICE OF APPOINTMENT OF REGISTERED AGENT AND
REGISTERED AGENT'S STATEMENT FOR IMPORTER
(Rev. & Tax Code § 30165.1)**

NAME AND ADDRESS OF CALIFORNIA STATE REGISTERED AGENT:

Name: _____
Street Address (Required-Must be within the state of California): _____
P.O. Box (Optional): _____
City and State: _____ Zip Code: _____
Telephone: _____ Facsimile Number: _____
E-mail address: _____

I consent to serve as the Registered Agent in the state of California for _____
(name of IMPORTER), pursuant to California Revenue and Taxation Code section 30165.1. I understand it will be my
responsibility to receive Service of Process on behalf of the IMPORTER; to forward mail to the IMPORTER; and to immediately
notify the Office of the Attorney General if I resign or change the office address of the Registered Agent.

This Notice of Appointment must be signed and dated in the presence of a notary public.

Signature: _____ Date: _____
Printed Name: _____
Title: _____

STATE OF _____)
COUNTY OF _____)
COUNTRY OF _____)

On _____, before me, _____ personally appeared
_____ personally known to me (or proved to me on the basis of satisfactory
evidence) to be the person whose name is subscribed to the within instrument and acknowledged to me that he/she executed the
same in his/her authorized capacity, and that by his/her signature on the instrument the person, or the entity upon behalf of which
the person acted, executed the instrument.

WITNESS my hand and official seal.

Signature _____
My Commission expires: _____



CALIFORNIA TOBACCO MANUFACTURER AND IMPORTER
SURETY BOND

STATE OF _____ BOND NUMBER _____
COUNTY/CITY OF _____

KNOW ALL PEOPLE BY THIS DOCUMENT that we,

(Name of Tobacco Product Manufacturer or Importer for Non-U.S. Tobacco Product Manufacturer)

of _____

(Address of Tobacco Product Manufacturer or Importer for Non-U.S. Tobacco Product Manufacturer)

as Principal, doing business at

(Street address of Tobacco Product Manufacturer or Importer for Non-U.S. Tobacco Product - no P.O. Boxes)

And _____

(Name of Bonding Company)

Of _____

(Address of Bonding Company)

as Surety authorized to transact business in California, are held and firmly bound unto the STATE OF CALIFORNIA in the full and just sum of _____ THOUSAND DOLLARS AND ZERO CENTS, (\$ _____) to the payment of which we hereby bind ourselves, our heirs, administrators, executors, successors and assigns firmly by this document.

(Amount in Words)

(Amount in Figures)

WHEREAS, pursuant to California Revenue and Taxation Code §30165.1(c)(4), to be listed on the California Tobacco Directory, a newly qualified or "elevated risk" nonparticipating manufacturer, or the United States importer of a newly qualified or "elevated risk" nonparticipating manufacturer that undertakes joint and several liability for the manufacturer's performance in accordance with California Revenue and Taxation Code section 30165.1(c)(4)(A), must post a bond in favor of the State of California, conditioned upon the performance by the nonparticipating manufacturer and, if applicable, its United States importer, of all of its escrow deposit duties and obligations under Article 3 (commencing with § 104555), for all penalties assessed in accordance with Article 3 (commencing with § 104555) of Chapter 1 of Part 3 of Division 103 of the Health and Safety Code, and for payment of all fees, costs, attorney's fees, penalties, and refunds imposed or required under California Revenue and Taxation Code section 30165.1, including, but not limited to, all refunds resulting from the removal of the manufacturer or any of its brand families from the directory.

NOW, THEREFORE, the condition of this obligation is such that if the above-named nonparticipating manufacturer and, if applicable, its importer, as principal, shall faithfully and truly fulfill all of its duties and obligations under Article 3 (commencing with § 104555) of Chapter 1 of Part 3 of Division 103 of the Health and Safety Code, California Revenue and Taxation Code § 30165.1, then this obligation shall be void, otherwise it shall remain in full force and effect.

The aggregate accumulated liability under this bond shall in no event exceed the penal sum named herein, for any and all claims which may accrue during the term thereof.

This bond shall become effective on the _____ day of _____, 20____, at twelve and one minute o'clock A.M., Pacific Time, and continues in effect until the Surety withdraws from this bond by giving 60 days advance written notice by registered mail to the Tobacco Litigation and Enforcement Section, Office of the Attorney General, P.O. Box 944255, Sacramento, California, 94244-2550, provided such withdrawal shall not release said Surety from any liability existing hereunder at the time of the effective date of the said withdrawal, and further provided that said 60 days shall begin to run on the day following receipt of notice by the Tobacco Litigation and Enforcement Section, Office of the Attorney General.

More particularly, all obligations existing on the effective date of Surety's withdrawal, including but not limited to escrow obligations, penalties, costs of investigation and attorneys' fees, shall continue to be protected by this bond, even though no cause of action has accrued at the time of the withdrawal, until the running of the statute of limitations on actions claiming against this bond.

New Form



CALIFORNIA TOBACCO MANUFACTURER AND IMPORTER SURETY BOND

Signed, sealed and dated this _____ day of _____, 20____.

Principal _____ (SEAL) Surety _____ (SEAL)

By _____ By _____

Signed and acknowledged by Surety's agent _____ before me

this _____ day of _____, 20____.

My Commission expires: _____

Notary Public

Approved by: _____
Attorney General or designee

When completed, this bond should be mailed to the Tobacco Litigation and Enforcement Section, Office of the Attorney General,
P.O. Box 944255, Sacramento, California 94244-2550.

I. INFORMATION FOR THE PREPARATION AND EXECUTION OF THIS BOND

A. The legal name of principal on the bond should be fully and correctly stated and should precisely agree with the name of applicant on its local business license or articles of incorporation (Any material variation may delay acceptance of bond).

B. The name in which business is conducted should follow the name or names of the principal where the applicant does business under a fictitious name.

Examples:

Individual operating in own name: "Henry Smith"

Individual owner operating in another name: "Henry Smith d/b/a/ City Extended Contract Provider"

Partners operating in another name: "John Doe, Richard, Doe, and Mary Doe d/b/a Contract Provider"

Corporation operating in own name: "Chase Company (a corporation)"

Corporation operating in another name: "John Doe Enterprises, Inc. d/b/a Superior Contract Provider"

II. EXECUTION BY PRINCIPAL

If the principal of this bond is:

A. An individual: This bond must be signed by the principal

B. A partnership: This bond must be executed in the name of the partnership, and must be signed by at least one of the partners

C. A corporation: This bond must be executed in the name of the corporation; and signed by its President or Vice President, with an impression of corporate seal affixed, and attested to by the Secretary or Assistant Secretary of the corporation.

III. EXECUTION BY SURETY

A. This bond must be executed by a properly authorized person, whose title must be shown, with an impression of the corporate seal of the surety affixed; and;

B. Attach an original or certified copy of Power-of-Attorney authorizing said execution.



MANUFACTURER:

MSA Status:

OPM	SPM
1	1
2	2
3	3
4	4
5	5
6	6
7	7
8	8
9	9
10	10
11	11
12	12
13	13
14	14
15	15
16	16
17	17
18	18
19	19
20	20
21	21
22	22
23	23
24	24
25	25
26	26
27	27
28	28
29	29
30	30
31	31
32	32
33	33
34	34
35	35
36	36
37	37
38	38
39	39
40	40
41	41
42	42
43	43
44	44
45	45
46	46
47	47
48	48
49	49
50	50
51	51
52	52
53	53
54	54
55	55
56	56
57	57
58	58
59	59
60	60
61	61
62	62
63	63
64	64
65	65
66	66
67	67
68	68
69	69
70	70
71	71
72	72
73	73
74	74
75	75
76	76
77	77
78	78
79	79
80	80
81	81
82	82
83	83
84	84
85	85
86	86
87	87
88	88
89	89
90	90
91	91
92	92
93	93
94	94
95	95
96	96
97	97
98	98
99	99
100	100

NPM

NUMBER OF STYLES:

DATE:

Name of Person Completing this Form:

Position in Company:

[illegible]

Attach additional sheets, as necessary, to provide a complete response.

TAB 6

**DEPARTMENT OF JUSTICE
REGULATIONS TO IMPLEMENT
BUSINESS AND PROFESSIONS CODE SECTION 22979,
HEALTH AND SAFETY CODE SECTIONS 104555-104557, AND
REVENUE AND TAXATION CODE SECTION 30165.1
INITIAL STATEMENT OF REASONS**

Pursuant to section 11349.1(a)(1) of the Government Code, the Department of Justice (Department) provides this initial statement of reasons for regulations amending section 22979 of the Business and Professions Code (licensing act), sections 104555-104557 of the Health and Safety Code (reserve fund statute), and section 30165.1 of the Revenue and Taxation Code (tobacco directory law), as added by Assembly Bill AB 2496 (Statutes 2010 Chapter 265, effective January 1, 2011.)

AB 2496 (Stats. 2010, ch. 265) enhances and cleans up the reserve fund statute and the tobacco directory law to provide additional enforcement tools to the state of California by, among other things, requiring manufacturers and importers to consent to the jurisdiction of the California courts for the purpose of enforcement of the reserve fund statute and the tobacco directory law. AB 2496 also provides that all manufacturers and importers shall obtain and maintain a license to engage in the sale of cigarettes in California, and that manufacturers must be licensed in order to be listed on the California Tobacco Directory.

AB 2496 amended section 22979 of the Business and Professions Code to provide that to be eligible for obtaining and maintaining a license, manufacturers and importers must waive any sovereign immunity defense that may apply to any enforcement of the licensing act, the reserve fund statute, and the tobacco directory law. In lieu of waiving sovereign immunity, a manufacturer or importer may post a surety bond. Section 22979, as amended, provides that waivers of sovereign immunity and surety bonds must be in a form and manner acceptable to the Attorney General.

The Legislature determined in enacting AB 2496 that "it is the policy of the state to require that cigarettes and tobacco products be sold at prices that reflect the payment of all state taxes, fees, payments, and deposits required by law on sales of cigarettes and tobacco products in this state in order to prevent the public health hazard posed by cheap cigarettes and tobacco products, especially to our youth." The regulations are necessary to effectuate these public health purposes. The regulations are also necessary because they establish the form and manner for compliance with the requirements of AB 2496. The Department cannot require manufacturers on, or applying to be on, the California Tobacco Directory to fill-out and submit the required forms unless these regulations are implemented.

SECTION BY SECTION EXPLANATION

Sections 999.10, 999.11, 999.14, 999.19, 999.20, 999.21 and 999.22 were added to this action solely for the purpose of updating the date of revision and/or title of the incorporation by reference forms contained therein.

Section 999.16, which lists required documentation as part of the certification process for listing on the California Tobacco Directory, was updated to provide that every manufacturer waive sovereign immunity as set forth in Section 999.24 pursuant to Business and Professions Code section 22979, subdivision (a)(4), provide reasonable assurance of compliance with specified state and federal law documents if the manufacturer or any of its importers engages in delivery sales as set forth in Section 999.27 pursuant to Revenue and Taxation Code section 30165.1, subdivision (c)(2)(E), and complete a Cigarette Brand Styles Authentication form as set forth in Section 999.29 pursuant to Revenue and Taxation Code section 30165.1, subdivision (g)(4). Section 999.16 was also updated to provide that every importer for a non-participating manufacturer located outside the United States must accept joint and several liability with the non-participating manufacturer, appoint a resident agent for service of process in California pursuant to Revenue and Taxation Code section 30165.1, subdivisions (b)(3)(E) and (f), and obtain and maintain a license to engage in the sale of cigarettes pursuant to Business and Professions Code section 22970 et seq. In addition, this section was updated pursuant to provide that a non-participating manufacturer may be required to post a surety bond as specified in Section 999.26 pursuant to Business and Professions Code section 22979, subdivision (a)(4) and Revenue and Taxation Code section 30165.1, subdivisions (c)(2)(E) and (c)(4)(B), and provide reasonable assurances as specified in Section 999.28 pursuant to Revenue and Taxation Code section 30165.1, subdivision (c)(2)(C). Additional non-substantive edits were made to this section solely for the purpose of updating the title and date of revision of the additional incorporation by reference forms contained therein.

Section 999.17, which lists the conditions under which a tobacco product manufacturer must provide supplemental certifications to the Department, is amended to require manufacturers to submit a supplemental certification when documents submitted along with a previously submitted certification are no longer accurate and complete pursuant to Revenue and Taxation Code section 30165.1, subdivision (b)(1). Additional non-substantive edits were made to this section solely for the purpose of updating the date of revision of the incorporation by reference forms contained therein.

Section 999.24 establishes the form and manner for manufacturers and importers to waive sovereign immunity and consent to the jurisdiction of the California courts for purposes of licensure by the Board of Equalization, as required by subdivision (a)(4) of section 22979 of the Business and Professions Code. The form and manner of waiver of sovereign immunity, as set forth in the incorporation by reference forms contained therein, were established after review of California and federal statutes and case law regarding the scope of foreign government and tribal sovereign immunity, including the Foreign Sovereign Immunities Act, 28 U.S.C. sections 1602 et seq., and *Dole Food Company v. Patrickson*, 538 U.S. 468 (2003). The Attorney General determined that three sovereign immunity forms, incorporated therein by reference, were reasonable and necessary to accommodate the unique scope of tribal sovereign immunity,

foreign government sovereign immunity, and any other form of sovereign immunity. This section was also established pursuant to Revenue and Taxation Code section 30165.1, subdivision (g)(4), to require manufacturers or importers to complete a Cigarette Brand Styles Authentication form as set forth in Section 999.29.

Section 999.25 establishes the forms and manner for complying with subdivision (b)(3)(E) of section 30165.1 of the Revenue and Taxation Code, as amended by AB 2496, as a condition for listing on the California Tobacco Directory. The statute requires that every non-participating manufacturer located outside the United States provide a declaration in the form prescribed by the Attorney General from each of its importers into the United States of any of its brand families to be sold in California, that the importer accepts joint and several liability with the non-participating manufacturer for all required escrow deposits due in accordance with the reserve fund statute, and for payment of all fees, costs, attorney's fees, penalties, and refunds imposed or required under the tobacco directory law, including but not limited to all refunds resulting from the removal of the manufacturer or any of its brand families from the Directory. The importer must also appoint an agent for the service of process in California in accordance with subdivision (f) of section 30165.1 of the Revenue and Taxation Code. In addition, pursuant to Revenue and Taxation Code section 30165.1, subdivision (b)(3)(E), the non-participating manufacturer must affirm that it has caused every importer that will sell its tobacco products in this State to obtain and maintain a license as an importer pursuant to the licensing act. The forms incorporated by reference therein establish the form and manner for complying with subdivision (b)(3)(E) of section 30165.1 of the Revenue and Taxation Code.

Section 999.26, in addition to establishing the form and manner for manufacturers and importers to post a surety bond in lieu of waiving sovereign immunity pursuant to section 22979, subdivision (a)(4), of the Business and Professions Code, provides the form and manner by which newly qualified and elevated risk non-participating manufacturers must post a bond pursuant to section 30165.1, subdivision (c)(4), of the Revenue and Taxation Code, and provides the form and manner by which tobacco product manufacturers engaging in delivery sales may post a bond as a form of reasonable assurances pursuant to section 30165.1, subdivision (c)(2)(E), of the Revenue and Taxation Code. This section also describes when a non-participating manufacture may be deemed to pose an elevated risk of non-compliance pursuant to section 30165.1, subdivision (c)(4)(A), of the Revenue and Taxation Code. This section incorporates by reference the surety bond form approved by the Attorney General, established in accordance with section 22979, subdivision (a)(4), of the Business and Professions Code and section 30165.1, subdivisions (c)(2)(E) and (c)(4) of the Revenue and Taxation Code, and upon a review of California surety bond requirements.

Section 999.27 establishes the forms and manner for manufacturers and importers that engage in delivery sales to provide reasonable assurances to the Attorney General of compliance with all the federal and state laws governing delivery sellers, as required by subdivision (c)(2)(E) of section 30165.1 of the Revenue and Taxation Code, as amended by AB 2496.

Section 999.28 establishes the forms and manner for non-participating manufacturers to provide reasonable assurances of compliance with the tobacco directory law, new section 30165.2 of the

Revenue and Taxation Code, and the reserve fund law, as required by subdivision (c)(2)(C) of section 30165.1 of the Revenue and Taxation Code, as amended by AB 2496.

Section 999.29 establishes the forms and manner for tobacco product manufacturers to complete and submit a Cigarette Brand Styles Authentication form, incorporated therein by reference, as a condition for listing on the California Tobacco Directory, as authorized by subdivision (g)(4) of section 30165.1 of the Revenue and Taxation Code. The Attorney General determined that a Cigarette Brand Styles Authentication form listing the tobacco product brand family style name, size, pack content, pack type, pack UPC, and carton UPC information was reasonable and appropriate and would provide a consolidated source of information contained in the packaging and labeling samples required under subdivision (g)(4) of section 30165.1 of the Revenue and Taxation Code.

DETERMINATION REGARDING REASONABLE ALTERNATIVES

The Attorney General has determined that there is no reasonable alternative to adopting these regulations, and they are the least burdensome and most fair and equitable way to implement the provisions of Business and Professions Code section 22979, Health and Safety Code sections 104555 to 104557, and Revenue and Taxation Code section 30165.1. Requiring by formal rule that standardized forms and procedures must be used will ensure that all manufacturers, importers, wholesalers, distributors, retailers, delivery sellers and others covered by the regulations are provided uniform and clear guidance for successful compliance with the law.

TAB 7

**STATEMENT REGARDING PUBLIC HEARING AND WRITTEN COMMENTS
FOR NOTICE OF PROPOSED ACTION**

On November 18, 2011, the Notice of Proposed Action (45-Day Notice) was published in the California Regulatory Notice Register, sent to all interested parties, and published on the Office of the Attorney General's California Tobacco Directory website, available at <http://oag.ca.gov/tobacco/directory/regulations>. The Department of Justice did not receive a request for public hearing or any public comments during the 45-day notice period, which closed on January 2, 2012.

Dated: 2/23/2012



ERIN W. ROSENBERG
Deputy Attorney General

TAB 8

CALIFORNIA DEPARTMENT OF JUSTICE
OFFICE OF THE ATTORNEY GENERAL
TOBACCO LITIGATION AND ENFORCEMENT SECTION
1300 'I' STREET
P.O. BOX 944255
SACRAMENTO, CA 94244-2550

January 5, 2012

**NOTICE OF MODIFICATIONS TO TEXT OF PROPOSED REGULATIONS AND
ACCOMPANYING FORMS**

Pursuant to the requirements of Government Code section 11346.8, subdivision (c) and Section 44 of Title 1 of the California Code of Regulations, the Department of Justice (DOJ) is providing notice of changes made to proposed regulations sections 999.10, 999.14, 999.16, 999.19, 999.22, 999.24, 999.26, 999.27, and 999.28, and accompanying forms, which were the subject of a posted regulatory action that ended on January 2, 2012. These changes were made by the DOJ during its second re-adoption process, which was approved by the Office of Administrative Law after the 45-day notice of implementing regulations needed by the enactment of A.B. 2496 was posted. No public comments were received during the 45-day public comment period.

If you have any comments regarding the modifications to the proposed regulations, the DOJ will accept written comments only between January 5, 2012 and January 20, 2012. All written comments must be submitted to the DOJ during this period and no later than 5:00 p.m. on January 20, 2012, and addressed to:

Laura Kaplan
Office of the Attorney General
Tobacco Litigation and Enforcement Section
1300 'I' Street
P.O. Box 944255
Sacramento, CA 94244-2550

Comments may also be submitted by e-mail to tobacco@doj.ca.gov.

All written comments received by 5:00 p.m. on January 20, 2012, which pertain to the indicated changes will be reviewed and responded to by the DOJ's staff as part of the compilation of the rulemaking file. Please limit your comments to the modifications to the text.

DEPARTMENT OF JUSTICE REGULATIONS

TEXT OF MODIFIED REGULATIONS

Attached is the full text of the proposed regulation. The text includes the original language, the proposed changes in the 45-day notice, and the proposed modifications to that language. The proposed modifications affect sections 999.10, 999.14, 999.16, 999.19, 999.22, 999.24, 999.26, and 999.27. The language modifications are clearly illustrated by the following methods:

1. The original emergency adopted language is single underlined.
2. ~~The language proposed to be deleted from the emergency adopted language is single strikethrough.~~
3. The language not originally identified in the proposed language and proposed to be added in the first re-adoption and 45-day notice is double underlined.
4. ~~The language which was originally included and proposed to be deleted in the first re-adoption and 45-day notice is double strikethrough.~~
5. *The language now proposed to be added to the text not identified in the first re-adoption or 45-day notice is single underlined and italicized.*
6. ~~*The language which was included in the first re-adoption and 45-day notice and now proposed to be deleted from the text is single strikethrough and italicized.*~~

TEXT OF MODIFIED FORMS ACCOMPANYING REGULATIONS

After the 45-day notice was posted, three forms were proposed to be modified. The modifications affect forms JUS-TOB9, JUS-TOB10, and JUS-TOB14, which are the only forms attached. The language modifications to the forms are clearly illustrated by the following methods:

1. The language now proposed to be added to the text is single underlined.
2. ~~The language now proposed to be deleted from the text is strikethrough.~~

The DOJ has available the notice of implementing regulations needed by the enactment of A.B. 2496, initial statement of reasons, original regulatory language and accompanying forms, and the modified regulatory language and accompanying forms on the Agency's website at www.oag.ca.gov/tobacco/directory/regulations.php. The contact person identified above in this notice shall, upon request, make these documents available to the public.

CALIFORNIA CODE OF REGULATIONS
TITLE 11. LAW
DIVISION 1. ATTORNEY GENERAL
CHAPTER 16. ATTORNEY GENERAL REGULATIONS UNDER
MASTER SETTLEMENT AGREEMENT
WITH TOBACCO PRODUCT MANUFACTURERS
AND NON-PARTICIPATING TOBACCO PRODUCT MANUFACTURER LAW
(HEALTH & SAFETY CODE SECTIONS 104555-104557)

999.10 Scope and Purpose, Definitions, and Written Confirmation of Compliance with Reserve Fund Requirements by Non-Participating Tobacco Product Manufacturers

...

(c) Confirmation of Compliance with Reserve Fund Requirements

(1) Before an NPM sells or ships Cigarettes or Roll-your-own tobacco to a Distributor or Wholesaler for sale in California, the NPM shall provide written confirmation to the Distributor or Wholesaler that said manufacturer has either become a participating manufacturer under the MSA and is generally performing its financial obligations under the MSA, or has made the requisite escrow deposits and certification of compliance required of NPMs by Health and Safety Code section 104557 and these regulations. A copy of the CERTIFICATION OF COMPLIANCE AND AFFIDAVIT BY NON-PARTICIPATING TOBACCO PRODUCT MANUFACTURER REGARDING DEPOSIT OF RESERVE FUNDS INTO ESCROW ("Certificate of Compliance" JUS-TOB3 ~~rev. 3/04~~ Rev. 02/2011) filed with the Attorney General by an NPM or an equivalent notarized statement which has been approved by the Attorney General pursuant to section 999.11 is adequate written confirmation for the purposes of this section.

(2) An NPM which has not sold tobacco products in California before these regulations become effective shall not sell or ship Cigarettes or Roll-your-own tobacco to a Distributor or Wholesaler purchasing or accepting orders for any Cigarettes or Roll-your-own tobacco for sale in California, unless the NPM has provided written confirmation to the Distributor or Wholesaler that the NPM has received and reviewed a copy of Health and Safety Code sections 104555-104557 and these implementing regulations. During the first quarter year of sales in California, an NPM must provide written confirmation of compliance either by producing a copy of the ACKNOWLEDGMENT OF RECEIPT & REVIEW OF NPM RESERVE FUND STATUTE, IMPLEMENTING REGULATIONS & FORMS ("Acknowledgment of Receipt & Review" form JUS-TOB5 ~~#Rev. 04/2004~~), or an equivalent notarized statement which has been approved by the Attorney General, filed with the Attorney General.

An NPM shall complete and file the Acknowledgment of Receipt & Review (JUS-TOB5 ~~#Rev. 04/2004~~) with the Attorney General within thirty (30) days of receipt. Thereafter, the NPM shall provide copies of the form, as filed with the Attorney General, to Wholesalers and Distributors before the NPM sells or ships its tobacco products to a Wholesaler or Distributor until the end of the first quarter year in which the NPM began

selling in California, when it must file its first Certificate of Compliance (JUS-TOB3 ~~rev. 3/04~~ Rev. 02/2011). The filed Acknowledgment of Receipt & Review (JUS-TOB5 ~~Rev. 04/2004~~) shall constitute adequate written confirmation of compliance only until the end of the first quarter year in which the NPM began selling tobacco products in California. No deviation from the Acknowledgment of Receipt & Review shall be permitted without the prior written approval of the Attorney General.

...

Note: Authority cited: Section 30165.1(o), Revenue and Taxation Code; Sections 11110-11113, Government Code; Section 104557(c), Health and Safety Code; and Article 5, Section 13 of the California Constitution. Reference: Section 30165.1(a), Revenue and Taxation Code; and Sections 104555, 104556 and 104557, Health and Safety Code.

999.11 Certificate of Compliance Form

(a) The certification required of NPMs by Health and Safety Code section 104557(c) shall be on the Certificate of Compliance ~~{(JUS-TOB3 rev. 3/04 Rev. 02/2011)}~~. The completed form shall be signed under oath before a notary public and include the following information:

- (1) The escrow account number and the amount held in the account;
- (2) A copy of the receipt or other proof of escrow deposit from the financial institution;
- (3) A copy of the escrow agreement; and
- (4) Date and signature of a notary public.

(b) No deviation from the Certificate of Compliance (JUS-TOB3 ~~rev. 3/04~~ Rev. 02/2011) shall be permitted without the prior written approval of the Attorney General. Except when more frequent escrow deposits and certifications are required by 999.20 or directed by the Attorney General, the completed Certificate of Compliance must be received by the Attorney General on or before April 30 of the year following the sales year that is the subject of the certificate. A BRAND FAMILIES UNIT SALES SCHEDULE 1 (JUS-TOB4 ~~rev. 2/04~~ Rev. 02/2011 or "Schedule 1") must be completed and attached to the completed Certificate of Compliance.

Note: Authority cited: Section 30165.1(o), Revenue and Taxation Code; Sections 11110 - 11113, Government Code; Section 104557(c), Health and Safety Code; and Article 5, Section 13 of the California Constitution. Reference: Section 30165.1(a), Revenue and Taxation Code; and Section 104557(c), Health and Safety Code.

999.14 Escrow Adjustments and Release Requests

...

- (c) Form and contents of request

To be eligible for consideration, a request for an adjustment by an NPM must be made in writing and must be accompanied by supporting documentation which establishes compliance with all other aspects of the reserve fund requirements and the basis for the escrow release request. The supporting documentation, at a minimum, must include:

(1) A timely filed Certification of Compliance (JUS-TOB3 ~~rev. 3/04~~ Rev. 02/2011) or timely filed Acknowledgment of Receipt & Review (JUS-TOB5 ~~Rev. 02/04/2011~~ Rev. 02/2011), a timely filed Schedule 1 (JUS-TOB4 ~~rev. 2/04~~ Rev. 02/2011), an Escrow Agreement (JUS-TOB6 ~~Rev. 02/2004~~ Rev. 02/2011) and an affidavit identifying all current officers, owners and agents for service of process for the manufacturer and all cigarette brands owned or made by the manufacturer. When a manufacturer does not own the trademark(s) for the cigarette brand(s) that it makes, or imports or sells, the affidavit shall identify the trademark owner(s) of the cigarette brand(s) sufficiently to enable regular contact and communication with the brand owner(s) by the State. These forms must be completed and timely filed in compliance with Health & Safety Code sections 104555-104557.

....

Note: Authority cited: Section 30165.1(o), Revenue and Taxation Code; Sections 11110-11113, Government Code; Section 104557(c), Health and Safety Code; and Article 5, Section 13 of the California Constitution. Reference: Section 30165.1(a), Revenue and Taxation Code; and Sections 104555, 104556 and 104557, Health and Safety Code.

999.16 Certifying for Listing on Directory of Tobacco Product Manufacturers and Brand Families

(a) Certification Process

A Tobacco Product Manufacturer shall apply for listing on the Directory established by the Attorney General by submitting a complete, timely and accurate Certification with supporting documentation in the manner specified and on forms required by the Attorney General. A Tobacco Product Manufacturer and its Brand Families will not be listed on the Directory, or will be removed from the Directory, if the Tobacco Product Manufacturer or any of its Brand Families are not in full compliance with the terms and requirements of the Reserve Fund Statute, Revenue and Taxation Code section 30165.1 and any regulations adopted pursuant thereto.

(1) Timing: No later than April 30, 2004, all Tobacco Product Manufacturers whose Cigarettes are sold in California shall submit a completed CERTIFICATION FOR LISTING ON CALIFORNIA DIRECTORY (JUS-TOB1 ~~rev. 3/04~~ Rev. 09/2010, or "Certification"), with supporting documentation as specified.

After April 30, 2004, Tobacco Product Manufacturers which intend to sell Cigarettes in California shall complete and submit a Certification and be listed on the Directory prior to any sales in California.

Thereafter, all Tobacco Product Manufacturers listed on the Directory must execute and submit a Certification with supporting documentation on or before April 30th each year.

(2) Only Authorized Individuals Can Sign

All forms required by these regulations shall be signed by an officer or other authorized individual of the Tobacco Product Manufacturer who certifies that the responses and disclosures in the forms are true and accurate and that the individual completing the forms is authorized to bind the Tobacco Product Manufacturer.

(b) Required Documentation: Tobacco Product Manufacturers must complete and submit the following documents with their annual Certification:

(1) All Tobacco Product Manufacturers must submit samples of packaging and labeling for all Brand Families and styles, their signed waiver of sovereign immunity pursuant to Section 999.24, any documents providing reasonable assurances pursuant to Section 999.27 if the manufacturer or its importers engage in delivery sales, and their completed Cigarette Brand Styles Authentication form pursuant to Section 999.29.

(2) Non-Participating Manufacturers (NPMs) must also submit:

(A) CERTIFICATION OF COMPLIANCE AND AFFIDAVIT BY NON-PARTICIPATING TOBACCO PRODUCT MANUFACTURER REGARDING DEPOSIT OF RESERVE FUNDS INTO ESCROW (JUS-TOB3 ~~rev. 3/04~~ Rev. 02/2011, or "Certification of Compliance"); This form is required to comply with California's Reserve Fund Statute (Health and Saf. Code, §§ 104555-104557). The ~~Certification~~ CERTIFICATION FOR LISTING ON CALIFORNIA DIRECTORY (JUS-TOB1 ~~rev. 3/04~~ Rev. 09/2010) required by Revenue and Taxation Code section 30165.1 does not replace this form (JUS-TOB3 ~~rev. 3/04~~ Rev. 02/2011). Both forms must be filed on or before April 30th of each year, unless the NPM is required by regulation or directed by the Attorney General to submit this form (JUS-TOB3 ~~rev. 3/04~~ Rev. 02/2011) more frequently.

(B) BRAND FAMILIES UNIT SALES SCHEDULE 1 (JUS-TOB4 ~~rev. 2/04~~ Rev. 02/2011, or "Schedule 1"); This form is required to comply with California's Reserve Fund Statute.

(C) NOTICE OF APPOINTMENT OF REGISTERED AGENT AND REGISTERED AGENT'S STATEMENT FOR NON-PARTICIPATING MANUFACTURER (JUS-TOB2 ~~rev. 2/04~~ Rev. 02/2011); If a non-resident or foreign NPM is not registered to do business in California, the NPM shall complete, sign and file with the Attorney General a NOTICE OF APPOINTMENT OF REGISTERED AGENT AND REGISTERED AGENT'S STATEMENT FOR NON-PARTICIPATING MANUFACTURER (JUS-TOB2 ~~rev. 2/04~~ Rev. 02/2011). (See section 999.21 for requirements upon the termination of the appointed agent for service.)

(D) Copies of all current licenses, if any, issued by the Board pursuant to Division 8.6 (commencing with section 22970) of the Business and Professions Code.

(E) If the NPM is a corporation: (1) a current copy of its corporate charter or certificate of corporate existence or incorporation, and; (2) document(s) identifying officers and

directors and each person who holds more than ten percent of the stock of such corporation.

(F) If the NPM is a partnership or association, a current copy of its articles of partnership or association, if any, or the certificate of partnership or association where required to be filed by any nation, state, county, or municipality.

(G) Documents filed under the federal Jenkins Act: Copies of all reports, if any, filed with the Board to comply with the Jenkins Act (15 U.S.C. section 375) for sales in the preceding 12 months.

(H) For each Brand Family, a copy of the Federal Trade Commission's written approval of the annual cigarette health warning rotation plan prior to distribution in the United States (15 U.S.C. section 1333).

(I) A copy of all certificates of compliance received by the NPM from the U.S. Department of Health and Human Services for the annual ingredient reporting required by the Federal Cigarette Labeling and Advertising Act (15 U.S.C. section 1335a).

(J) A copy of the NPM's current permit as a manufacturer or importer of tobacco products obtained from the United States Treasury, Tobacco Tax Bureau (TTB), formerly Bureau of Alcohol Tax and Firearms (BATF), pursuant to 26 U.S.C. Chapter 52, and regulations issued thereunder.

(K) For each Brand Family that is imported into the United States, copies of the following documents:

1. the sworn statement(s) of the original manufacturer that it will timely submit ingredients to the Secretary of Health and Human Services as required by 19 U.S.C. section 1681a.

2. the importer's certificate(s) under penalty of perjury as required by 19 U.S.C. section 1681a regarding the precise format of warnings and the rotation plan for health warnings.

3. the trademark holder's certificate(s) under penalty of perjury that it has not withdrawn consent to import into the United States as required by 19 U.S.C. section 1681a OR the importer's certificate(s) under penalty of perjury that the trademark owner has not withdrawn consent to import into the United States as required by 19 U.S.C. section 1681a.

(L) Copies of all the following forms completed by their importers as specified in section 999.25:

1. UNITED STATES IMPORTER DECLARATION ACCEPTING JOINT AND SEVERAL LIABILITY (JUS-TOB12 Rev. 02/2011)

2. NOTICE OF APPOINTMENT OF REGISTERED AGENT AND
REGISTERED AGENT'S STATEMENT FOR IMPORTER (JUS-TOB13 Rev.
02/2011)

3. All current licenses issued by the Board pursuant to Division 8.6 (commencing
with section 22970) of the Business and Professions Code to each United States
importer who sell or will sell its cigarettes in California.

(M) All surety bonds posted as specified in section 999.26.

(N) All documents providing reasonable assurances pursuant to section 999.28.

(c) Changes in Ownership or Control Requiring New Certification

An NPM must submit a new CERTIFICATION FOR LISTING ON CALIFORNIA
DIRECTORY (JUS-TOB1 ~~rev. 3/04~~ Rev. 09/2010) whenever there are changes in ownership or
control, including but not limited to:

...

Note: Authority cited: Section 30165.1(o), Revenue and Taxation Code. Reference: ~~Section~~
30165.1(b), 30165.1(c), 30165.1(f) and 30165.1(g), Revenue and Taxation Code.

999.17. Supplemental Certifications

(a) In those instances in which a supplemental Certification is required by Revenue and
Taxation Code section 30165.1(b)(1) or section 30165.1(b)(2)(D), a Tobacco Product
Manufacturer shall submit a supplemental CERTIFICATION FOR LISTING ON CALIFORNIA
DIRECTORY (JUS-TOB1 ~~rev. 3/04~~ Rev. 09/2010) with the Attorney General no later than thirty
(30) days prior to the specified changes.

(b) A Tobacco Product Manufacturer shall also submit a supplemental Certification where
information in a previously submitted Certification or documents submitted along with the
previously submitted Certification are is no longer accurate and complete. The supplemental
CERTIFICATION FOR LISTING ON CALIFORNIA DIRECTORY (JUS-TOB1 ~~rev. 3/04~~ Rev.
09/2010) must be submitted no later than thirty (30) days after the information has become
inaccurate or incomplete.

(c) The Tobacco Product Manufacturer shall check the box marked "supplemental" at the top of
the form, enter only the changed information and sign and date the form.

(d) The failure to timely submit supplemental Certifications may subject the Tobacco Product
Manufacturer and its Brand Families to removal from the Directory.

Note: Authority cited: Section 30165.1(o), Revenue and Taxation Code. Reference: Section 31065.1(b), Revenue and Taxation Code.

999.19 Records Retention by Distributors and Wholesalers and Availability for Review, Inspection, and Copying

(a) Records Retention

A Wholesaler or Distributor of Cigarettes or tobacco products shall maintain in one designated location the following documents:

(1) Copies of all written acknowledgments of receipt by the Attorney General's Office of a Tobacco Product Manufacturer's Certification (JUS-TOB1 ~~rev. 3/04~~ Rev. 09/2010), stamped Certifications of Compliance (JUS-TOB3 ~~rev. 3/04~~ Rev. 02/2011) or Acknowledgments of Receipt & Review (JUS-TOB5 ~~Rev. 04/2004~~) provided to the Distributor or Wholesaler by a Tobacco Product Manufacturer;

(2) Copies of all requests by the Distributor or Wholesaler for a copy of written acknowledgments of receipt by the Attorney General's Office of a Tobacco Product Manufacturer's Certification (JUS-TOB1 ~~rev. 3/04~~ Rev. 09/2010), stamped Certifications of Compliance (JUS-TOB3 ~~Rev. 02/2011~~ 3/04), or Acknowledgments of Receipt & Review (JUS-TOB5 ~~Rev. 04/2004~~) when not provided by the Tobacco Product Manufacturer;

(3) Copies of all reports by the distributor or wholesaler to the Attorney General of the failure of a Tobacco Product Manufacturer to provide copies of written acknowledgments of receipt by the Attorney General's Office of a Tobacco Product Manufacturer's Certification (JUS-TOB1 ~~rev. 3/04~~ Rev. 09/2010), stamped Certification of Compliance (JUS-TOB3 ~~rev. 3/04~~ Rev. 02/2011) or Acknowledgment of Receipt & Review (JUS-TOB5 ~~Rev. 04/2004~~);

...

Note: Authority cited: Section 30165.1(o), Revenue and Taxation Code. Reference: Section 30165.1(b) and 30165.1(g), Revenue and Taxation Code.

999.20 More Frequent Installment Escrow Deposits for Certain Non-Participating Manufacturers

(a) Quarterly or More Frequent Installments and Certifications: When directed by the Attorney General, an NPM shall make quarterly or more frequent deposits into a Qualified Escrow Fund and certify compliance to the Attorney General. Quarterly deposits are due on or before the following dates: April 21, July 20, October 21, and January 21. The NPM shall instruct the financial institution where its Qualified Escrow Fund is maintained to provide quarterly or more frequent reports of all the escrow transactions, including all deposits, withdrawals, or transfers made that quarter. Where the NPM is required to make quarterly or more frequent escrow deposits, the NPM shall also complete and file a Certification of Compliance (JUS-TOB3 ~~rev.~~

3/04 Rev. 02/2011) and Schedule 1 (JUS-TOB4 ~~rev. 2/04~~ Rev. 02/2011) for each such reporting period.

...

Note: Authority cited: Section 30165.1(h) and 30165.1(o), Revenue and Taxation Code. Reference: Section 30165.1(g) and 30165.1(h), Revenue and Taxation Code.

999.21 Notices of Appointment or Termination of Agent for Service of Process

(a) Every non-resident or foreign NPM that has not registered to do business in California must appoint and continuously engage the services of a California registered agent to receive service of process on behalf of the NPM and submit proof of the appointment and availability of the agent to the Attorney General by completing and filing a NOTICE OF APPOINTMENT OF REGISTERED AGENT AND REGISTERED AGENT'S STATEMENT FOR NON-PARTICIPATING MANUFACTURER (JUS-TOB2 ~~rev. 2/04~~ Rev. 02/2011).

(b) A non-resident or foreign NPM shall provide at least thirty (30) days notice prior to termination of the appointment by the NPM of its resident agent for service of process in California by completing and filing with the Attorney General a notice of the termination of the agent (JUS-TOB2 ~~rev. 2/04~~ Rev. 02/2011). The NPM shall further provide proof of the appointment of a new agent at least 5 days before termination by the NPM of the existing appointment (JUS-TOB2 ~~rev. 2/04~~ Rev. 02/2011).

(c) In the event the designated agent for service terminates its agency relationship with the NPM, the non-resident NPM shall provide notice to the Attorney General of the termination within five days of receiving notice of the termination and shall include with such notice proof of the appointment of a new service agent by completing and filing a notice of the termination for service of process and appointment of new service agent (JUS-TOB2 ~~rev. 2/04~~ Rev. 02/2011).

Note: Authority cited: Section 30165.1(o), Revenue and Taxation Code. Reference: Section 30165.1(f), Revenue and Taxation Code.

999.22 Duties and Defenses of California Distributors

(a) Distributor Duties. Every Distributor shall complete and submit a DISTRIBUTOR ELECTRONIC MAIL REGISTRATION (JUS-TOB8 ~~Rev. 02/2004~~) for the purpose of receiving any notifications as may be required by Revenue and Taxation Code section 30165.1 and these regulations.

Every Distributor shall also maintain, for a period of five years, and make available to the Attorney General all invoices and documentation of sales and any other information relied upon in reporting to the Attorney General and as further specified in section 999.19.

(b) Distributor Defenses. In order to have the defense described in Revenue and Taxation Code section 30165.1, subdivision (i)(2), a Distributor shall, at the time of the violation,

(1) possess a copy of the Attorney General's Office most recent written acknowledgment of receipt of the Certification (JUS-TOB1 ~~rev. 3/04~~ Rev. 02/2/2014) required as a condition of including the Brand Family on the Directory;

(2) have verified that the Brand Family was listed on the Directory; and

(3) have previously provided its electronic mail ("e-mail") address to the Attorney General for the purpose of receiving notifications of exclusions or removals from the Directory as required by section 30165.1, subdivision (c)(4).

Note: Authority cited: Section 30165.1(o), Revenue and Taxation Code. Reference: Section 30165.1(c), 30165.1(g) and 30165.1(i), Revenue and Taxation Code.

999.24 Waiver of Sovereign Immunity by Manufacturers and Importers

(a) Every manufacturer and every importer of cigarettes for sale in California must either waive any sovereign immunity defense to enforcement by the Attorney General or the Board of Equalization of Division 8.6 (commencing with section 22970) of the Business and Professions Code, sections 104555 to 104557, inclusive, of the Health and Safety Code, Part 13 (commencing with section 30001) of Division 2 of the Revenue and Taxation Code, and regulations adopted to implement those statutes, or file a surety bond conditioned upon the performance by the manufacturer or importer of all its duties and obligations under those laws and regulations. The form and manner of any such waiver of sovereign immunity and surety bond must be acceptable to the Attorney General. If directed by the Attorney General, the manufacturer or importer shall include with its fully executed waiver a legal opinion from an attorney confirming that the person or persons executing the waiver have the requisite authority to waive the manufacturer's or importer's sovereign immunity defenses and that the waiver is effective and valid under all applicable federal, state, tribal and foreign laws.

(b) Every manufacturer and importer that may potentially assert tribal sovereign immunity defenses, or that is so directed by the Attorney General, shall complete a State of California WAIVER OF TRIBAL SOVEREIGN IMMUNITY BY NATIVE AMERICAN TRIBE (JUS-TOB9 Rev. 02/10/2011), hereby incorporated by reference, in order to waive sovereign immunity defenses. Manufacturers and importers that may potentially assert tribal sovereign immunity defenses include companies where any of the following is true:

(1) the business is owned by a owner or operator is a nativeNative American tribe;

(2) the business is chartered by a Nativeowner or operator is a business enterprise of a native American tribe;

(3) the business is operated for the benefit of a Native American tribewas formed by a tribe pursuant to its constitution or laws; or

(4) the business or any of its owners have asserted tribal sovereign immunity defenses in any other court or administrative actions brought by private individuals, state or federal

officers or agencies, or any other foreign or domestic governmental entities is an "arm" of a Native American tribe.

(c) Every manufacturer located outside of the United States and every manufacturer and importer that is directly owned, in whole or majority in any part, by a state, federal, or any other foreign or domestic governmental organization, or that is so directed by the Attorney General, shall have their government's ambassador to the United States complete a State of California, WAIVER OF SOVEREIGN IMMUNITY BY GOVERNMENT-OWNED TOBACCO COMPANY (JUS-TOB10 OrigRev. 02/10/2011), hereby incorporated by reference.

(d) Every manufacturer and importer not described in (a) or (b) above shall complete California's STANDARD WAIVER OF SOVEREIGN IMMUNITY BY TOBACCO COMPANY-MANUFACTURER OR IMPORTER (JUS-TOB11 Orig. 02/2011 Rev. 08/2011), hereby incorporated by reference. This includes, but is not limited to, manufacturers and importers that:

(1) are owned by a member or members of an Indian or native American tribe;

(2) were formed by one or more members of a tribe;

(3) were formed under an Indian tribal code; or

(4) whose premises, including but not limited to, any manufacturing or storage facility of the manufacturer or its affiliate, including any importers, distributors, wholesalers, or retailers who distribute or sell cigarettes made by the manufacturer, are located on an Indian reservation or other Indian country.

(e) Every manufacturer and importer shall complete and attach a CIGARETTE BRAND STYLE AUTHENTICATION INFORMATION (JUS-TOB15 Orig. 02/2011), hereby incorporated by reference, as required in section 999.29 to identify precisely the cigarettes or roll-your-own tobacco manufactured or imported and to enable the Attorney General and the Board of Equalization to verify the authenticity of the cigarettes or roll-your-own tobacco.

Note: Authority cited: Sections 30165.1(h) and 30165.1(o), ~~30165.2(i)~~, Revenue and Taxation Code; Sections 11110-11113, Government Code; Section 104557(e), Health and Safety Code; ~~Section 13 of Article 5 of the California Constitution~~. Reference: Section 22979(a)(3) and Section 22979(a)(4), Business and Professions Code; ~~and~~ Section 30165.1(c)(4) and 30165.1(f)(4), Revenue and Taxation Code.

999.25 Declaration of Importer Accepting Strict, Joint and Several Liability

(a) As a condition for listing on the California tobacco directory, every non-participating manufacturer located outside the United States must submit a notarized declaration from each of its importers into the United States of any of its brands that the importer accepts joint and several

liability with the non-participating manufacturer for all escrow deposits due and for all penalties assessed in accordance with Article 3 (commencing with section 104555) of Chapter 1 of Part 3 of Division 103 of the Health and Safety Code, and for payment of all fees, costs, attorney's fees, penalties, and refunds imposed or required under section 30165.1 of the Revenue and Taxation Code, including, but not limited to, all refunds resulting from the removal of the manufacturer or any of its brand families from the directory. In the declaration, the importer shall appoint a resident agent for service of process in California. Finally, the manufacturer must affirm that it has caused every importer that will sell its cigarettes and tobacco products in this state to obtain and maintain a license as an importer pursuant to Division 8.6 (commencing with section 22970) of the Business and Professions Code.

(b) Every non-participating manufacturer must submit a notarized UNITED STATES IMPORTER DECLARATION ACCEPTING JOINT AND SEVERAL LIABILITY (JUS-TOB12 Rev. 02/2011), hereby incorporated by reference, completed and signed by each of its U.S. importers that will sell the manufacturer's cigarettes and tobacco products in California.

(c) Every non-participating manufacturer must submit a notarized NOTICE OF APPOINTMENT OF REGISTERED AGENT AND REGISTERED AGENT'S STATEMENT FORM FOR IMPORTER (JUS-TOB13 Rev. 02/2011), hereby incorporated by reference, completed and signed by each of its U.S. importer that will sell its cigarettes in California.

(d) Every non-participating manufacturer must submit copies of all current licenses issued by the Board of Equalization pursuant to Division 8.6 (commencing with section 22970) of the Business and Professions Code to each of its U.S. importers that sell or will sell its cigarettes and tobacco products in California.

Note: Authority cited: Sections 30165.1(h) and 30165.1(o), ~~30165.2(i)~~, Revenue and Taxation Code; Sections 11110-11113, Government Code; ~~section 104557(e), Health and Safety Code; Section 13 of Article 5 of the California Constitution.~~ Reference: Sections 30165.1(b)(3)(E) and 30165.1(f)(4), Revenue and Taxation Code.

999.26 Surety Bonds

(a) Surety bonds executed by manufacturers and importers pursuant to Business and Professions Code section 22979 or Revenue and Taxation Code section 30165.1 must be issued by a surety corporation that is authorized to conduct business in this state. Business and Professions Code section 22979 requires manufacturers and importers that chose not to waive sovereign immunity defenses to post a surety bond in lieu of a waiver. Newly qualified and elevated-risk non-participating manufacturers must post surety bonds pursuant to Revenue and Taxation Code section 30165.1(c)(4).

(b) A non-participating manufacturer may be deemed to pose an elevated risk of non-compliance if:

(1) The non-participating manufacturer or any affiliate has failed to deposit the full amount due on a tobacco escrow obligation with respect to any state at any time within the past three (3) calendar years;

(2) Any state has removed the non-participating manufacturer or its brands or brand families or brands or brand families of an affiliate from the state's tobacco directory for noncompliance with a state tobacco escrow deposit or tobacco tax law within the past three (3) calendar years;

(3) Any state has litigation pending against, or an unsatisfied final judgment against, the non-participating manufacturer or any affiliate for escrow due or for penalties, fees, costs, refunds, or attorney's fees related to noncompliance with state tobacco escrow laws;

(4) The non-participating manufacturer sells its cigarettes or tobacco products directly to consumers via remote or other non-face-to-face means;

(5) A state or federal court has determined that the non-participating manufacturer has violated any tobacco tax or tobacco control law or engaged in unfair business practice or unfair competition;

(6) Any state has suspended or revoked the non-participating manufacturer's license to engage in any aspect of tobacco business;

(7) Any state or federal court has determined that the non-participating manufacturer has failed to comply with state or federal law imposing marking, labeling, and stamping requirements or requiring information to be affixed to, or contained in, the labels, markings, or packaging; or

(8) The non-participating manufacturer fails to submit or complete any required forms, documents, certification, or notices, in a timely manner or, to the satisfaction of the Attorney General or the State Board of Equalization.

(c) Manufacturers and importers shall post the required surety bond by using the CALIFORNIA TOBACCO MANUFACTURER AND IMPORTER SURETY BOND (JUS-TOB14 *OrigRev*, 02/10/2011), hereby incorporated by reference. Surety bond forms must also be signed by an attorney-in-fact or by a representative of the bonding company.

(d) Surety bonds must indicate the name of the manufacturer or importer as shown on the license issued by the Board of Equalization. For a limited partnership, the names of the general partners and the name of the limited partnership must also be shown. For partnerships, the names of the partners must be shown.

(e) Surety bonds shall be posted by a corporate surety in an amount equal to the greater of fifty thousand dollars (\$50,000) or the amount of escrow the manufacturer in either its current or predecessor form was required to deposit as a result of the largest of its most recent five (5) calendar years' sales in California. The bond shall be written in favor of the State of California

and shall be conditioned on the performance by the non-participating manufacturer or its United States importer that undertakes joint and several liability for the manufacturer's performance, in accordance with subparagraph (E) of paragraph (3) of subdivision (b) of section 30165.1 of the Revenue and Taxation Code, of all its duties and obligations under this section and Article 3 (commencing with section 104555) of Chapter 1 of Part 3 of Division 103 of the Health and Safety Code and payment of all state taxes for the sale or distribution of cigarettes and tobacco products in this state during the year in which the certification is filed in the next succeeding calendar year. The bond may be drawn upon by the Attorney General to cover unsatisfied escrow obligations, tax obligations, claims for penalties, claims for monetary damages, and any other liabilities that are subject to the licensee's claim of sovereign immunity against enforcement of the laws specified above.

Note: Authority cited: Sections 30165.1(h) and 30165.1(o), ~~30165.2(i)~~, Revenue and Taxation Code; ~~sections~~ Sections 11110-11113, Government Code; ~~section 104557(c)~~, Health and Safety Code; ~~Section 13 of Article 5 of the California Constitution~~. Reference: Section 22979(a)(4), Business and Professions Code; Sections 30165.1(c)(4)(B) and 30165.1(c)(4)(C)(iv), Revenue and Taxation Code.

999.27 Reasonable Assurances of Compliance & Compliance by Delivery Sellers

(a) Reasonable Assurances of Compliance by Manufacturers and Importers:

Pursuant to Revenue and Taxation Code section 30165.1, subdivision (c)(2)(E), neither a manufacturer nor a brand family will be included or retained on the California tobacco directory if the manufacturer or its importer engages in delivery sales and fails to provide reasonable assurances to the Attorney General that the delivery seller has complied with all the federal and state laws specified in (b), below, including all tax-stamping, marking and labeling requirements and any other state laws applicable to the sale and distribution of tobacco products. Reasonable assurances include, but are not limited to:

(1) voluntarily providing a surety bond that ~~meets or exceeds the terms of the surety bond specified in 999.26~~, above, guarantees compliance with all the federal and state laws specified in subdivision (b), below;

(2) entering into an enforceable agreement, compact or treaty with their distributors and the Attorney General to:

(A) sell only to and through entities that are licensed pursuant to Division 8.6 (commencing with Section 22970) of the Business and Professions Code and distributors that are also licensed to affix California cigarette tax stamps pursuant to Revenue and Taxation Code sections 30140 or 30140.1, and;

(B) purchase, possess and sell only cigarettes whose brand families are listed on the California Tobacco Directory and purchase such cigarettes directly from the manufacturers listed on the California Tobacco Directory.

(3) entering into an enforceable agreement, compact or treaty with the Attorney General and the Board of Equalization to:

(A) place on each pack of cigarettes or tobacco products sold in California a unique serial number, in standardized form, which identifies the tobacco product's manufacturer and the location and date of manufacture so as to enable the Attorney General and the Board of Equalization to track and audit compliance by the manufacturer, and;

(B) stipulate to pay penalties to the Board of Equalization of four (4) times the state taxes that should have been paid and penalties to the Attorney General of four (4) times the escrow deposits that should have been made to comply with Health and Safety Code section 104557, on any authentic cigarettes seized by law enforcement agencies in California for failure to affix any California tax stamps, pay any California taxes or make any escrow or other payment obligations, including, but not limited to, sections 104555 to 104557, inclusive, of the Health and Safety Code, for violations of Revenue and Taxation Code section 30165.1 or noncompliance with the laws specified in (b) below or any implementing regulations. Authenticity will be determined by the Attorney General, including through the use of the authentication information provided by the manufacturer on its CIGARETTE BRAND STYLE AUTHENTICATION (JUS-TOB15 Orig. 02/2011), as required in section 999.29.

(b) A person may engage in delivery sales of cigarettes or tobacco products to a person in California only after the delivery seller files a completed Prevent All Cigarette Trafficking (PACT) Act registration with the U.S. Attorney General, as required by 15 U.S.C. section 376(a)(1), provides a copy of that registration to the Attorney General, and provides further reasonable assurances to the satisfaction of the Attorney General that all of the following conditions are met:

(1) The delivery seller fully complies with all of the requirements of Chapter 10A (commencing with section 375) of Title 15 of the United States Code, otherwise known as the Jenkins Act, including, but not limited to, registering with the Board of Equalization and filing all reports of sales of cigarettes and tobacco products into and in California with the Board of Equalization;

(2) The delivery seller obtains and maintains any applicable licenses under Part 13, Division 2 of the Revenue and Taxation Code and Division 8.6 (commencing with Section 22970) of the Business and Professions Code, as if the delivery sales occurred entirely within this state, including obtaining and maintaining a distributor's license in compliance with Revenue and Taxation Code sections 30140 or 30140.1 so that the delivery seller is authorized to affix, and does affix, cigarette tax stamps to all cigarettes that it sells or distributes, or remits tax on all roll-your-own tobacco distributed in this state, as well as a license pursuant to Business and Professions Code section 22975;

(3) In the case of a delivery seller that is an importer that has accepted joint and several liability with a manufacturer pursuant to section 999.25, above, the delivery seller complies with any applicable state law that imposes escrow or other payment obligations on tobacco product manufacturers, including, but not limited to, sections 104555 to 104557, inclusive, of the Health and Safety Code;

(4) The delivery seller timely files a copy of its monthly report of its delivery sales of cigarettes and tobacco products to consumers in this state with the California Attorney General when it files with the Board of Equalization. The report must be filed by the 21st day of the month following the month of sale; and

(5) Pursuant to Business and Professions Code section 22980.1, if the delivery seller sells to a retailer, wholesaler, or distributor, the delivery seller agrees to sell only to a retailer, wholesaler, or distributor that is licensed by the Board of Equalization pursuant to Division 8.6 (commencing with section 22970) of the Business and Professions Code.

Note: Authority cited: Sections 30165.1(h) and 30165.1(o), ~~30165.2(i)~~, Revenue and Taxation Code; Sections 11110-11113, Government Code; Section 104557(e), Health and Safety Code; Section 13 of Article 5 of the California Constitution. Reference: Sections 30101.7(d) and 30165.1(c)(2)(C) and 30165.1(c)(2)(E), Revenue and Taxation Code; Section 22980.1, Business and Professions Code; and Chapter 10A (commencing with Section 375) of Title 15 of the United States Code, including specifically 15 U.S.C. Sections 376a(a)(3), ~~and 376a(a)(4)~~, and 376a(d).

999.28 Reasonable Assurances of Compliance by Non-Participating Manufacturers

(a) As a condition for listing on the California tobacco directory, a non-participating manufacturer must provide reasonable assurance to the Attorney General that it will comply with Revenue and Taxation Code sections 30165.1, 30165.2, and Article 3 (commencing with section 104555) of Chapter 1 of Part 3 of Division 103 of the Health and Safety Code. The Attorney General may require non-participating manufacturers to provide reasonable assurance of compliance as a result of any concerns about the business plan, business history, trade connections, compliance and payment history in California, or any other state of the manufacturer or company or any of the company's principals. Reasonable assurances include, but are not limited to:

(1) Voluntarily providing a surety bond that meets or exceeds the terms of the surety bond specified in 999.26, above;

(2) Entering into an enforceable agreement, compact or treaty with their distributors and the Attorney General to:

(A) sell only to and through entities that are licensed pursuant to Division 8.6 (commencing with Section 22970) of the Business and Professions Code and distributors that are also licensed to affix California cigarette tax stamps pursuant to Revenue and Taxation Code sections 30140 or 30140.1, and

(B) purchase, possess, and sell only brand families that are listed on the California Tobacco Directory and purchase those listed brand families directly from the manufacturers listed on the California Tobacco Directory;

(3) Entering into an enforceable agreement, compact, or treaty with the Attorney General and the Board of Equalization to:

(A) Place on each pack of cigarettes or tobacco products sold in California a unique serial number, in standardized form, which identifies the tobacco product's manufacturer and the location and date of manufacture so as to enable the Attorney General and the Board of Equalization to track and audit compliance by the manufacturer, and

(B) Stipulate to pay penalties to the Board of Equalization of four (4) times the state taxes that should have been paid and penalties to the Attorney General of four (4) times the escrow deposits that should have been made to comply with Health and Safety Code section 104557, on any authentic cigarettes seized by law enforcement agencies in California for failure to affix any California tax stamps, pay any California taxes or make any escrow or other payment obligations, including, but not limited to, sections 104555 to 104557, inclusive, of the Health and Safety Code or noncompliance with the laws specified in (b) below. Authenticity will be determined by the Attorney General, including through the use of the authentication information provided by the manufacturer on its CIGARETTE BRAND STYLE AUTHENTICATION INFORMATION (JUS-TOB15 Orig. 02/2011) as required in section 999.29.

(b) If a non-participating manufacturer or its importer engages in delivery sales, the manufacturer must post a surety bond pursuant to 999.26(b)(4). In addition, if the manufacturer or its importer engages in delivery sales, the manufacturer or its importer must provide reasonable assurances to the Attorney General that the delivery seller has complied with all the federal and state laws specified in 999.27(b), including the federal Jenkins Act, licensure under Revenue and Taxation Code sections 30140 or 30140.1, as well as licensure under Business and Professions Code section 22975, the escrow obligations of Health and Safety Code section 104555 *et seq.* all tax stamping, marking, and labeling requirements and all states laws applicable to the sale and distribution of tobacco products.

Note: Authority cited: Sections 30165.1(h) and 30165.1(o), ~~30165.2(i)~~, Revenue and Taxation Code; Sections 11110-11113, Government Code; Section 104557(c), Health and Safety Code; Section 13 of Article 5 of the California Constitution. Reference: Sections 30101.7(d), 30165.1(c)(2)(C) and 30165.1(c)(2)(E), Revenue and Taxation Code; ~~Section 22980.1, Business and Professions Code~~; Chapter 10A (commencing with Section 375) of Title 15 of the United States Code, including specifically 15 U.S.C. section 376a(a)(3), ~~and 376a(a)(4)~~, and 376a(d).

999.29 Cigarette Brand Styles Authentication Information for New Brand Styles and As Directed by the Attorney General

(a) As a condition for listing on the California tobacco directory, a tobacco product manufacturer shall complete and submit a CIGARETTE BRAND STYLE AUTHENTICATION (JUS-TOB15 Orig. 02/2011) along with samples of the packaging for any new or revised, updated, or changed brand style the tobacco product manufacturer intends to be sold in California and whenever the manufacturer is directed by the Attorney General to do so. A revised, updated, or changed brand style includes, but is not limited to, any changes to the packaging, labeling, carton UPC Codes, pack UPC Codes or markings. A tobacco product manufacturer and its brand families will be removed from the California tobacco directory if the manufacturer fails to complete and submit, as ordered by the Attorney General, a CIGARETTE BRAND STYLE AUTHENTICATION INFORMATION (JUS-TOB15 Orig. 02/2011), to the satisfaction of the Attorney General within 30 days of the request. The failure to complete and submit the form as directed by the Attorney General shall constitute a refusal to produce a document or other evidence, without good cause, under Revenue and Taxation Code section 30165.1(q)(2).

(b) A manufacturer submitting a CIGARETTE BRAND STYLE AUTHENTICATION (JUS-TOB15 Orig. 02/2011) pursuant to this rule shall also file a supplemental certification pursuant to section 999.17.

Note: Authority cited: Sections 30165.1(h) and 30165.1(o), ~~30165.2(i)~~, Revenue and Taxation Code; Sections 11110-11113, Government Code; ~~Section 104557(c)~~, Health and Safety Code; ~~Section 13 of Article 5 of the California Constitution~~. Reference: Sections 30165.1(c)(24)(C) ~~and~~, 30165.1(f)(4)(E), 30165.1(g)(4) and 30165.1(q)(2), Revenue and Taxation Code.



**CERTIFICATION FOR LISTING ON CALIFORNIA
DIRECTORY (REV. & TAX. CODE SEC. 30165.1)**

DATE OF APPLICATION: _____

☐ INITIAL

☐ SUPPLEMENTAL

PLEASE TYPE OF FILL OUT IN PERMANENT BLUE INK

PART I: GENERAL BUSINESS AND OWNERSHIP INFORMATION

1. APPLICANT TOBACCO PRODUCT MANUFACTURER IDENTIFICATION

APPLICANT: _____

STREET ADDRESS: _____

CITY: _____ STATE: _____ ZIP CODE: _____

COUNTRY: _____

MAILING ADDRESS IF DIFFERENT FROM ABOVE:

ADDRESS: _____

CITY: _____ STATE: _____ ZIP CODE: _____

COUNTRY: _____

PHONE NUMBER: _____ FACSIMILE (FAX) NUMBER: _____

E-MAIL ADDRESS: _____ WEBSITE ADDRESS: _____

NAME/TITLE OF PERSON COMPLETING CERTIFICATION: _____

MANUFACTURING PLANT(S) NAME AND ADDRESS IF DIFFERENT FROM ABOVE:

NAME: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP CODE: _____

COUNTRY: _____

MANUFACTURING PLANT PHONE NUMBER: _____

MANUFACTURING PLANT FACSIMILE (FAX) NUMBER: _____

NAME/TITLE/PHONE NUMBER OF PERSON AT PLANT IF DIFFERENT FROM ABOVE: _____

(ATTACH ADDITIONAL SHEET(S), IF NECESSARY, TO PROVIDE COMPLETE RESPONSE.)

PLEASE ATTACH A PHOTOGRAPH OR DIAGRAM OF YOUR MANUFACTURING FACILITY AND INDICATE ON THE PHOTOGRAPH OR DIAGRAM WHERE THE EQUIPMENT AND FACILITIES FOR MANUFACTURING (I.E. FABRICATING) THE CIGARETTES, IF ANY, ARE LOCATED.

**2. THE UNDERSIGNED CERTIFIES THAT AS OF THE DATE OF THIS CERTIFICATION, THE ABOVE-MENTIONED APPLICANT IS:
(INITIAL ONE)**

_____ A PARTICIPATING MEMBER ("PM"). IF APPLICANT IS A PM, IT MAY SKIP THE REMAINDER OF PART I AND GO DIRECTLY TO PART II.)

_____ A NON-PARTICIPATING TOBACCO PRODUCT MANUFACTURER ("NPM") IN FULL COMPLIANCE WITH CALIFORNIA'S RESERVE FUND STATUTE (HEALTH & SAFETY CODE SECTIONS 104555-104557) AND IMPLEMENTING REGULATIONS, INCLUDING HAVING MADE ALL REQUIRED DEPOSITS INTO A QUALIFIED ESCROW FUND FOR ALL YEARS BEGINNING WITH YEAR 2000 SALES.

3. APPLICANT IS THE MANUFACTURER (I.E., FABRICATOR) OF THE BRANDS LISTED IN THIS CERTIFICATION WHICH ARE INTENDED TO BE SOLD IN THE UNITED STATES, INCLUDING CIGARETTES INTENDED TO BE SOLD IN THE UNITED STATES THROUGH AN IMPORTER.

☒ YES

☐ NO

4. APPLICANT IS THE FIRST PURCHASER ANYWHERE FOR RESALE IN THE UNITED STATES OF CIGARETTES MANUFACTURED ANYWHERE THAT THE MANUFACTURER DOES NOT INTEND TO BE SOLD IN THE UNITED STATES.

☒ YES

☐ NO

IF THE ANSWER IS "YES," IDENTIFY EACH CIGARETTE MANUFACTURER (IE, FABRICATOR), ITS PLANT STREET ADDRESS, MAILING ADDRESS, CONTACT PERSON, TELEPHONE AND FACSIMILE PHONE NUMBERS, AND THE RELATIONSHIP TO APPLICANT. IDENTIFY THE LOCATION OF THE TRANSFER OF OWNERSHIP OF CIGARETTES AND A COPY OF EVERY AGREEMENT OR CONTRACT BETWEEN APPLICANT AND FABRICATOR. ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

5. APPLICANT IS A SUCCESSOR OF AN ENTITY DESCRIBED IN QUESTIONS 3 OR 4 ABOVE (I.E., MANUFACTURER OR FIRST IMPORTER).

☒ YES

☐ NO

6. IF APPLICANT ANSWERED "NO" TO QUESTIONS 3, 4, AND 5 ABOVE, EXPLAIN THE BASIS FOR APPLICANT'S CLAIM THAT IT IS A TOBACCO PRODUCT MANUFACTURER AS DEFINED UNDER SECTION 104556(I) OF THE HEALTH & SAFETY CODE AND SUBMIT ALL DOCUMENTATION TO SUPPORT APPLICANT'S CONTENTION. ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

7. LICENSE/PERMITS

a. BOARD OF EQUALIZATION (BOE) LICENSE NUMBER AS A MANUFACTURER OR IMPORTER: _____ PLEASE LIST ANY

ADDITIONAL LICENSES OBTAINED FROM THE BOE AND THEIR NUMBERS:

ATTACH COPIES OF ALL CURRENT AND VALID LICENSES FROM THE BOE

b. U.S. TREASURY, TOBACCO TAX BUREAU (TTB) PERMIT NUMBER AS A MANUFACTURER: _____ AND/OR

AS AN IMPORTER:: ATTACH A COPY OF APPLICANT'S CURRENT PERMIT AS A

MANUFACTURER OR IMPORTER PURSUANT TO 26 USC CHAPTER 52, AND REGULATIONS ISSUED THEREUNDER.

PART II: BRAND FAMILY IDENTIFICATION

1. BRAND FAMILY IDENTIFICATION (PMs COMPLETE COLUMN A; NPMs COMPLETE COLUMN A THROUGH C.)

[illegible]

CERTIFICATION FOR LISTING ON CALIFORNIA DIRECTORY (REV. & TAX. CODE SEC. 30165.1)

1. **BRAND FAMILY IDENTIFICATION** (PMs COMPLETE COLUMN A; NPMs COMPLETE COLUMN A THROUGH C.) CONT'D.

A. BRAND FAMILY (INDICATE WITH AN ASTERISK (*) THOSE BRANDS THAT WILL NOT BE SOLD IN APPLICATION YEAR)	B. UNITS SOLD IN PRECEDING CALENDAR YEAR	C. MANUFACTURER OF BRANDS LISTED (INCLUDE COMPLETE ADDRESS INFORMATION)

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

ATTACH SAMPLES OF THE ACTUAL PACKAGING AND LABELING OF CARTONS AND PACKS FOR EACH BRAND STYLE OF CIGARETTES THAT APPLICANT INTENDS TO SELL IN CALIFORNIA. ALSO SUBMIT, ON CD OR DVD, A COLOR PHOTOGRAPH IN ADOBE PDF SOFTWARE OF THE PACKAGING AND LABELING. FINALLY, FOR EACH BRAND FAMILY, ATTACH COPIES OF YOUR WRITTEN CERTIFICATION OF COMPLIANCE WITH THE CALIFORNIA CIGARETTE FIRE SAFETY AND FIREFIGHTER PROTECTION ACT WHICH YOU FILED WITH THE STATE FIRE MARSHAL (H&S CODE 83149.51(A)).

2. **TRADEMARK HOLDER(S)** (IF APPLICANT IS A PM, IT MAY SKIP QUESTION 2 AND GO DIRECTLY TO **DECLARATION, ACKNOWLEDGEMENT AND SIGNATURE** PAGE 12.) PROVIDE THE NAME, ADDRESS AND PHONE NUMBER OF THE TRADEMARK HOLDER(S) OF EACH BRAND LISTED ABOVE.

BRAND	TRADEMARK HOLDER AND CONTACT PERSON	PHYSICAL ADDRESS	PHONE

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

PART III: ADDITIONAL BUSINESS INFORMATION

1. **ORGANIZATIONAL DOCUMENTS TO BE ATTACHED** (SEE INSTRUCTIONS FOR LIST OF DOCUMENTS REQUIRED BY THIS QUESTION.)

2. **COMPANY OFFICERS AND OWNERS**
COMPLETE THE TABLE BY LISTING ALL COMPANY OFFICERS AND COMPANY OWNERS (ALL PERSONS WITH AN EQUITY INTEREST OF 10% OR MORE IN APPLICANT COMPANY.) ATTACH ADDITIONAL SHEET(S), AS NEEDED, TO PROVIDE A COMPLETE RESPONSE.

1. CHECK APPROPRIATE TITLE	<input type="checkbox"/> PRESIDENT <input type="checkbox"/> PARTNER OTHER	<input type="checkbox"/> VICE PRES. <input type="checkbox"/> PARTNER OTHER	<input type="checkbox"/> SECRETARY <input type="checkbox"/> PARTNER OTHER	<input type="checkbox"/> TREASURER <input type="checkbox"/> PARTNER OTHER
2. FULL NAME (first, mid, last)				
3. STREET ADDRESS				
4. TELEPHONE # FACSIMILE #				
5. DATE & PLACE OF BIRTH				
6. E-MAIL ADDRESS				

**CERTIFICATION FOR LISTING ON CALIFORNIA
DIRECTORY (REV. & TAX. CODE SEC. 30165.1)**

**3. AFFILIATES INFORMATION (SEE INSTRUCTIONS FOR FURTHER INFORMATION)
ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE)**

BRAND FAMILY	AFFILIATE: NAME	TYPE OF BUSINESS	AFFILIATE: STREET ADDRESS

4. APPLICANT INFORMATION

PLEASE INDICATE WHETHER THE FOLLOWING STATEMENTS DESCRIBE APPLICANT BY CHECKING EITHER YES OR NO AFTER THE STATEMENT

- a. APPLICANT SOLD CIGARETTES IN CALIFORNIA IN THE PRECEDING YEAR: ☐ YES ☐ NO
- b. APPLICANT MADE ESCROW DEPOSITS PURSUANT TO CALIFORNIA'S RESERVE FUND STATUTE (HEALTH & SAFETY CODE, SECTIONS 104665-104667) IN THE PRECEDING YEAR: ☐ YES ☐ NO
- c. APPLICANT SOLD IN THE PRECEDING CALENDAR YEAR ONE OR MORE OF THE BRAND FAMILIES LISTED IN THIS CERTIFICATION: ☐ YES ☐ NO
- d. APPLICANT MADE ESCROW DEPOSITS IN THE PRECEDING CALENDAR YEAR PURSUANT TO CALIFORNIA'S RESERVE FUND STATUTE FOR ONE OR MORE OF THE BRAND FAMILIES LISTED IN THIS CERTIFICATION: ☐ YES ☐ NO
- e. THERE HAS BEEN A CHANGE IN MANUFACTURER (i.e. FABRICATOR) OR ONE OR MORE OF THE BRAND FAMILIES LISTED IN THIS CERTIFICATION WITHIN THE PAST TWO CALENDAR YEARS: ☐ YES ☐ NO
- f. APPLICANT ADVERTISES OR SELLS CIGARETTES VIA THE INTERNET OR IN CATALOGS AND USES THE MAIL OR OTHER DELIVERY SERVICE TO DELIVER CIGARETTES TO CALIFORNIA CONSUMERS: ☐ YES ☐ NO
- g. APPLICANT FAILED TO TIMELY COMPLY WITH THE RESERVE FUND STATUTE PRIOR TO THE ESTABLISHMENT OF THE DIRECTORY, OR AT ANY TIME THEREAFTER: ☐ YES ☐ NO
- h. APPLICANT OR ONE OF ITS BRAND FAMILIES LISTED IN THIS CERTIFICATION WAS PREVIOUSLY DENIED LISTING ON THE DIRECTORY OR WAS REMOVED FROM THE DIRECTORY: ☐ YES ☐ NO
- i. APPLICANT IS ENJOINED OR BANNED FROM SELLING ANY CIGARETTES BY COURT ORDER, STATE OR FEDERAL AGENCY RULING OR DETERMINATION: ☐ YES ☐ NO
- j. A BRAND FAMILY FORMERLY SOLD BY APPLICANT OR A BRAND FAMILY THAT APPLICANT INTENDED TO SELL IS ENJOINED FROM SALE BY A STATE COURT, STATE AGENCY OR A FEDERAL COURT: ☐ YES ☐ NO
- k. A STATE OR FEDERAL COURT HAS ENTERED A JUDGMENT FINDING THAT APPLICANT ENGAGED IN AN UNFAIR BUSINESS PRACTICE OR UNFAIR COMPETITION RELATING TO THE SALE OF TOBACCO PRODUCTS: ☐ YES ☐ NO
- l. APPLICANT SOLD MORE THAN 1,600,000 CIGARETTES IN CALIFORNIA DURING ANY QUARTER YEAR AFTER JANUARY 1, 2000. ☐ YES ☐ NO
- m. APPLICANT FAILED TO TIMELY FILE ANY COMPLETED FORM OR DOCUMENT REQUIRED BY THE RESERVE FUND STATUTE OR REVENUE & TAXATION CODE SECTION 30165.1 AND IMPLEMENTING REGULATIONS: ☐ YES ☐ NO

**CERTIFICATION FOR LISTING ON CALIFORNIA
DIRECTORY (REV. & TAX. CODE SEC. 30165.1)**

PART IV. MARKETING AND DISTRIBUTION INFORMATION

- 1. TOBACCO PRODUCTS RECLASSIFIED AS CIGARETTE OR RYO TOBACCO**
LIST ALL TOBACCO PRODUCTS SOLD BY APPLICANT THAT HAVE BEEN RECLASSIFIED WITHIN THE LAST TWO YEARS AS CIGARETTES OR AS ROLL-YOUR-OWN (RYO) TOBACCO BY A FEDERAL AGENCY, STATE OR LOCAL GOVERNMENT.

BRAND NAME OF RECLASSIFIED TOBACCO PRODUCT	NAME OF FEDERAL, STATE OR LOCAL GOVERNMENTAL ENTITY THAT RECLASSIFIED THE TOBACCO PRODUCT AS A CIGARETTE OR RYO TOBACCO	GOVERNMENT ENTITY'S STREET ADDRESS	DATE OF RECLASSIFICATION

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

- 2. DISTRIBUTORS, WHOLESALERS AND RETAILERS**
FOR EACH BRAND THAT APPLICANT INTENDS TO SELL, LIST THE NAME AND ADDRESS OF EVERY CALIFORNIA DISTRIBUTOR, WHOLESALER, OR RETAILER WHICH PURCHASED OR HANDLED TEN PERCENT OR MORE OF APPLICANT'S GROSS CIGARETTE SALES FOR THAT BRAND IN CALIFORNIA IN THE LAST CALENDAR YEAR.

DISTRIBUTORS

BRAND FAMILY	DISTRIBUTOR	STREET ADDRESS	PHONE NUMBER

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

WHOLESALER

BRAND FAMILY	WHOLESALER	STREET ADDRESS	PHONE NUMBER

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

**CERTIFICATION FOR LISTING ON CALIFORNIA
DIRECTORY (REV. & TAX. CODE SEC. 30165.1)**

RETAILERS

BRAND FAMILY	RETAILER	STREET ADDRESS	PHONE NUMBER

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

3. AGREEMENTS WITH PARTICIPATING MANUFACTURERS (See Instructions)

BRAND FAMILY	PARTICIPATING MANUFACTURER	STREET ADDRESS	PHONE NUMBER

NATURE OF AGREEMENT(S):

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

4. AGREEMENTS REGARDING COMPLIANCE WITH THE MSA (See Instructions)

BRAND FAMILY	NAME	ADDRESS

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

**CERTIFICATION FOR LISTING ON CALIFORNIA
DIRECTORY (REV. & TAX. CODE SEC. 30165.1)**

5. AGREEMENTS REGARDING COMPLIANCE WITH THE RESERVE FUND STATUTE (See Instructions)

BRAND FAMILY	NAME	ADDRESS

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

PART V. MARKETING AND COMPLIANCE INFORMATION

1. MANUFACTURER(S)
FOR EACH BRAND FAMILY, LIST THE NAME AND ADDRESS OF THE MANUFACTURER (I.E., FABRICATOR) OF THE CIGARETTES, IF OTHER THAN APPLICANT. INCLUDE ALL COMPANY NAMES AND ADDRESSES USED BY THE MANUFACTURER(S) IN MAKING CIGARETTES FOR SALE IN THE UNITED STATES.

BRAND FAMILY	MANUFACTURER (I.E. FABRICATOR)	ADDRESS

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

2. HEALTH WARNING ROTATION PLAN
FOR EACH BRAND FAMILY, LIST THE NAME AND ADDRESS OF THE ENTITY WHICH FILED A CIGARETTE HEALTH WARNING ROTATION PLAN WITH THE FEDERAL TRADE COMMISSION BEFORE THE CIGARETTES WERE DISTRIBUTED INTO THE UNITED STATES.

BRAND	FILER	STREET ADDRESS

FOR EACH BRAND, ATTACH THE FEDERAL TRADE COMMISSION'S WRITTEN APPROVAL OF APPLICANT'S ANNUAL CIGARETTE HEALTH WARNING ROTATION PLAN. ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

**CERTIFICATION FOR LISTING ON CALIFORNIA
DIRECTORY (REV. & TAX. CODE SEC. 30165.1)**

3. INGREDIENT REPORTING

FOR EACH BRAND FAMILY, LIST THE NAME AND ADDRESS OF THE ENTITY WHICH SUBMITTED THE INGREDIENT REPORTING INFORMATION TO THE U.S. SECRETARY OF HEALTH AND HUMAN SERVICES AS REQUIRED BY THE FEDERAL CIGARETTE LABELING AND ADVERTISING ACT.

BRAND	SUBMITTER	STREET ADDRESS

ATTACH COPIES OF ALL CERTIFICATES OF COMPLIANCE RECEIVED FROM THE U.S. HEALTH AND HUMAN SERVICES FOR APPLICANT'S ANNUAL INGREDIENT REPORTING REQUIRED BY THE FEDERAL CIGARETTE LABELING AND ADVERTISING ACT. (15 U.S.C. § 4335a). ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

4. CIGARETTE PACKAGING

FOR EACH BRAND FAMILY, LIST THE NAME AND ADDRESS OF THE PERSON, COMPANY, OR ENTITY THAT PLACED THE CIGARETTES INTO PACKAGES WITH THE U.S. SURGEON GENERAL'S WARNINGS.

BRAND	PACKAGER	STREET ADDRESS

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

5. INTERNET OR MAIL ORDER SALES (SEE INSTRUCTIONS)

a. WEBSITES:

b. PHYSICAL ADDRESS:

c. TOTAL SALES IN CALIFORNIA FOR THE PREVIOUS YEAR:

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.
(ATTACH COPIES OF THE JENKINS ACT REPORTS FILED WITH THE CALIFORNIA BOARD OF EQUALIZATION, AS SPECIFIED IN THE INSTRUCTIONS.)

**CERTIFICATION FOR LISTING ON CALIFORNIA
DIRECTORY (REV. & TAX. CODE SEC. 30165.1)**

PART VI: DISCLOSURE OF ENFORCEMENT ACTIONS AND PRIOR DETERMINATIONS AFFECTING SALES TO DISTRIBUTORS

1. ENFORCEMENT ACTIONS BANNING OR ENJOINING SALES

HAS APPLICANT OR ANY PERSON OR AFFILIATE LISTED IN APPLICANT'S RESPONSES TO PART II, QUESTION 2 AND PART III, QUESTIONS 2, 3, AND 4 HAD ANY OF ITS CIGARETTES BANNED OR ENJOINED FROM SALE BY ANY STATE OR FEDERAL COURT OR ADMINISTRATIVE AGENCY WITHIN THE U.S. JURISDICTION? FOR EVERY SUCH ACTION BANNING OR ENJOINING SALES, LIST:

- (a) THE BRAND FAMILY (IES) BANNED AND/OR ENJOINED;
- (b) THE GOVERNMENTAL ENTITY (FEDERAL, STATE, LOCAL OR FOREIGN) OR PRIVATE PLAINTIFF BRINGING THE ACTION;
- (c) THE CASE NUMBER;
- (d) THE NAME AND ADDRESS OF THE GOVERNMENT ATTORNEY OR OFFICIAL OR PRIVATE PLAINTIFF BRINGING THE ACTION.

☐ YES, THE DETAILS OF EACH OCCURANCE ARE ATTACHED TO THIS CERTIFICATION

☐ NOT APPLICABLE

2. DENIALS, SUSPENSIONS, REVOCATIONS OF PERMITS OR LICENSES

HAS APPLICANT OR ANY PERSON OR AFFILIATE LISTED IN APPLICANT'S RESPONSES TO PART II, QUESTION 2 AND PART III, QUESTIONS 2, 3, AND 4 BEEN DENIED A PERMIT, LICENSE, OR BEEN DENIED ANY OTHER AUTHORIZATION TO ENGAGE IN ANY BUSINESS RELATING TO THE SALE OF CIGARETTES BY ANY GOVERNMENT ENTITY (FEDERAL, STATE, LOCAL OR FOREIGN) OR HAD SUCH PERMIT, LICENSE OR OTHER AUTHORIZATION REVOKED, SUSPENDED, OR OTHERWISE TERMINATED? FOR EVERY SUCH DENIAL, SUSPENSION OR REVOCATION OF A PERMIT, LICENSE OR OTHER AUTHORIZATION, LIST:

- (a) THE NAME OF THE APPLICANT OR OTHER PERSON OR AFFILIATE THAT HAD SUCH PERMIT, LICENSE OR OTHER AUTHORIZATION REVOKED, SUSPENDED OR OTHERWISE TERMINATED;
- (b) THE GOVERNMENTAL ENTITY (FEDERAL, STATE, LOCAL OR FOREIGN) THAT DENIED, SUSPENDED, OR REVOKED SUCH PERMIT, LICENSE, OR OTHER AUTHORIZATION;
- (c) THE CASE NUMBER, IF ANY;
- (d) THE NAME AND ADDRESS OF THE GOVERNMENT ATTORNEY OR OFFICIAL OR PRIVATE PLAINTIFF BRINGING THE ACTION.

☐ YES, THE DETAILS OF EACH OCCURANCE ARE ATTACHED TO THIS CERTIFICATION

☐ NOT APPLICABLE

3. CONVICTIONS

HAS APPLICANT OR ANY PERSON OR AFFILIATE LISTED IN APPLICANT'S RESPONSES TO PART II, QUESTION 2 AND PART III, QUESTIONS 2, 3, AND 4 BEEN CONVICTED OF ANY CRIME UNDER FEDERAL, STATE OR FOREIGN LAWS IN CONNECTION WITH THE SALE OF CIGARETTES? FOR EVERY SUCH CONVICTION, LIST:

- (a) THE NAME OF THE APPLICANT OR OTHER PERSON OR AFFILIATE CONVICTED;
- (b) THE GOVERNMENTAL ENTITY (FEDERAL, STATE, LOCAL OR FOREIGN) THAT PROSECUTED APPLICANT OR OTHER PERSON OR AFFILIATE;
- (c) THE CASE NUMBER;
- (d) THE NAME AND ADDRESS OF THE GOVERNMENT ATTORNEY OR OFFICIAL THAT PROSECUTED APPLICANT OR OTHER PERSON OR AFFILIATE

☐ YES, THE DETAILS OF EACH OCCURANCE ARE ATTACHED TO THIS CERTIFICATION

☐ NOT APPLICABLE

4. DENIAL OF LISTING

HAS APPLICANT OR ANY PERSON OR AFFILIATE LISTED IN APPLICANT'S RESPONSES TO PART II, QUESTION 2 AND PART III, QUESTIONS 2, 3, AND 4 BEEN DENIED LISTING ON ANY STATE DIRECTORY, WHICH IS SIMILAR TO THE SUBJECT OF THIS CERTIFICATION? FOR EVERY SUCH DENIAL, LIST:

- (a) THE NAME OF THE APPLICANT OR OTHER PERSON OR AFFILIATE DENIED LISTING ON A STATE DIRECTORY;
- (b) THE TOBACCO PRODUCT MANUFACTURER AND/OR BRAND FAMILY(IES) DENIED LISTING; AND
- (c) THE STATE WHICH DENIED LISTING.

☐ YES, THE DETAILS OF EACH OCCURANCE ARE ATTACHED TO THIS CERTIFICATION

☐ NOT APPLICABLE

5. RESERVE FUND STATUTE COMPLIANCE

HAS ANY PERSON LISTED IN APPLICANT'S RESPONSES TO PART II, QUESTION 2 AND PART III, QUESTIONS 2, 3, AND 4, BEEN INVOLVED AS AN OFFICER OR OWNER OF ANY OTHER TOBACCO COMPANY OR AFFILIATE WHICH HAS NOT MADE ITS ESCROW DEPOSITS AS A NONPARTICIPATING MANUFACTURER UNDER A STATE RESERVE FUND STATUTE? FOR EVERY SUCH OCCURRENCE, LIST:

- (a) THE NAME OF THE APPLICANT OR OTHER PERSON OR AFFILIATE WHICH HAS NOT SATISFIED ITS NPM RESERVE FUND OBLIGATIONS;
- (b) THE BRAND FAMILIES FOR WHICH THERE WAS A FAILURE TO COMPLY; AND
- (c) THE AMOUNTS OF ANY ESCROW DEPOSITS THAT ARE STILL OWED.

☐ YES, THE DETAILS OF EACH OCCURANCE ARE ATTACHED TO THIS CERTIFICATION

☐ NOT APPLICABLE

**CERTIFICATION FOR LISTING ON CALIFORNIA
DIRECTORY (REV. & TAX. CODE SEC. 30165.1)**

PART VII IMPORTED CIGARETTES - DOCUMENTATION & VERIFICATION

1. U.S. CUSTOMS DOCUMENTS

IF THE CIGARETTES APPLICANT SELLS OR INTENDS TO SELL ARE NOT MADE IN THE UNITED STATES, PROVIDE THE DOCUMENTS LISTED IN A-C:

- a. A COPY OF THE SWORN STATEMENT(S) OF THE ORIGINAL MANUFACTURER THAT IT WILL TIMELY SUBMIT INGREDIENTS TO THE SECRETARY OF HEALTH AND HUMAN SERVICES AS REQUIRED BY 19 USC 1681A(C)(1).
- b. A COPY OF THE IMPORTER'S CERTIFICATE(S) UNDER PENALTY OF PERJURY AS REQUIRED BY 19 USC 1681A(C)(2) REGARDING THE PRECISE FORMAT OF WARNINGS AND THE ROTATION PLAN FOR HEALTH WARNINGS.
- c. A COPY OF THE TRADEMARK HOLDER'S CERTIFICATE(S) UNDER PENALTY OF PERJURY THAT IT HAS NOT WITHDRAWN CONSENT TO IMPORT INTO THE UNITED STATES AS REQUIRED BY 19 USC 1681A(C)(3)(A) OR A COPY OF THE IMPORTER'S CERTIFICATE(S) UNDER PENALTY OF PERJURY THAT THE TRADEMARK OWNER HAS NOT WITHDRAWN CONSENT TO IMPORT INTO THE UNITED STATES AS REQUIRED BY 19 USC 1681A(C)(3)(B).

PART VIII NPM/APPLICANT CERTIFICATION

1. AGENT FOR SERVICE OF PROCESS

- a. IS APPLICANT DOMICILED IN THE STATE OF CALIFORNIA? ☐ YES ☐ NO
- b. IS APPLICANT A NON-RESIDENT OR FOREIGN NPM THAT HAS REGISTERED TO DO BUSINESS IN CALIFORNIA AS A FOREIGN CORPORATION OR BUSINESS ENTITY? ☐ YES ☐ NO
- c. IF APPLICANT ANSWERED "NO" TO QUESTIONS "A" AND "B" ABOVE, APPLICANT MUST APPOINT A RESIDENT AGENT FOR SERVICE OF PROCESS BY SUBMITTING A COMPLETED NOTICE OF APPOINTMENT OF REGISTERED AGENT AND REGISTERED AGENT'S STATEMENT (JUS-TOB2). ☐ YES ☐ NO

2. QUALIFIED ESCROW FUND-FINANCIAL INSTITUTION

APPLICANT CERTIFIES THAT OF THE DATE OF THIS CERTIFICATION, APPLICANT:

- a. HAS ESTABLISHED AND CONTINUES TO MAINTAIN A QUALIFIED ESCROW FUND. ☐ YES ☐ NO
- b. HAS EXECUTED A QUALIFIED ESCROW AGREEMENT THAT HAS BEEN REVIEWED AND APPROVED BY THE ATTORNEY GENERAL FOR THE STATE OF CALIFORNIA AND THAT GOVERNS THAT QUALIFIED ESCROW FUND FOR THE STATE OF CALIFORNIA. ☐ YES ☐ NO

((NOTE: THE NPM MUST CERTIFY SATISFACTION OF BOTH OF THE ABOVE-REFERENCED REQUIREMENTS REGARDING THE QUALIFIED ESCROW FUND TO BE ELIGIBLE FOR THE DIRECTORY. A QUALIFIED ESCROW FUND IS CREATED ONLY BY USING THE CALIFORNIA MODEL ESCROW AGREEMENT (JUS-TOB6). (11 CAL. CODE REGS. §§ 999.13.)) CALIFORNIA'S MODEL ESCROW AGREEMENT IS AVAILABLE ON THE ATTORNEY GENERAL'S WEBSITE AT <http://caag.state.ca.us/tobacco>

3. QUALIFIED ESCROW FUND DEPOSIT/WITHDRAWAL HISTORY FOR CALIFORNIA

DATE	DEPOSIT	WITHDRAWAL	BALANCE

ATTACH ADDITIONAL SHEET(S), AS NECESSARY, TO PROVIDE A COMPLETE RESPONSE.

**NOTE: THIS CERTIFICATION WILL NOT BE PROCESSED OR
CONSIDERED UNTIL ALL THE REQUIRED DOCUMENTS ARE SUBMITTED.**

DECLARATION, ACKNOWLEDGMENT AND SIGNATURE

UNDER PENALTY OF CRIMINAL PROSECUTION UNDER THE LAWS OF CALIFORNIA, I DECLARE AND ACKNOWLEDGE THAT:

1. I HAVE READ THE INSTRUCTIONS FOR THIS CERTIFICATION FOR LISTING ON CALIFORNIA DIRECTORY.
2. I UNDERSTAND THAT THE ATTORNEY GENERAL MAY REQUIRE ADDITIONAL INFORMATION AND/OR DOCUMENTATION TO DETERMINE IF APPLICANT IS QUALIFIED FOR LISTING ON THE CALIFORNIA DIRECTORY.
3. APPLICANT WILL IMMEDIATELY NOTIFY THE TOBACCO LITIGATION AND ENFORCEMENT SECTION IN THE ATTORNEY GENERAL'S OFFICE (OFFICE OF THE ATTORNEY GENERAL FOR THE STATE OF CALIFORNIA, TOBACCO LITIGATION ENFORCEMENT SECTION, P.O. BOX 944255, SACRAMENTO, CA 94244-2550) IF ANY INFORMATION ON THIS CERTIFICATION CHANGES, BEFORE THE ATTORNEY GENERAL APPROVES THE CERTIFICATION.
4. I ACKNOWLEDGE THAT TITLE 11, CALIFORNIA CODE OF REGULATIONS SECTION 999.17 REQUIRES EVERY APPLICANT TO SUBMIT A SUPPLEMENTAL CERTIFICATION WHEN INFORMATION IN THIS CERTIFICATION IS NO LONGER ACCURATE AND COMPLETE. THE SUPPLEMENTAL CERTIFICATION MUST BE SUBMITTED NO LATER THAN THIRTY (30) DAYS AFTER THE INFORMATION HAS BECOME INACCURATE OR INCOMPLETE.
5. I ACKNOWLEDGE THAT BUSINESS AND PROFESSIONS CODE SECTION 22980.1 PROHIBITS A MANUFACTURER, DISTRIBUTOR OR WHOLESALER FROM SELLING CIGARETTES FOR RESALE IN CALIFORNIA TO ANY PERSON WHO IS NOT LICENSED BY THE CALIFORNIA BOARD OF EQUALIZATION OR WHOSE LICENSE HAS BEEN SUSPENDED OR REVOKED. SECTION 22980.1 ALSO PROHIBITS IMPORTERS, DISTRIBUTORS, AND WHOLESALERS FROM PURCHASING CIGARETTES FROM A MANUFACTURER THAT IS NOT SO LICENSED.
6. I ACKNOWLEDGE THAT BUSINESS AND PROFESSIONS CODE SECTION 22979(A)(3) REQUIRES EVERY MANUFACTURER AND IMPORTER TO CONSENT TO THE JURISDICTION OF THE CALIFORNIA COURTS FOR ENFORCEMENT OF THE CALIFORNIA CIGARETTE AND TOBACCO PRODUCTS LICENSING ACT OF 2003 (DIVISION 8.6 OF THE BUSINESS AND PROFESSIONS CODE).
7. CALIFORNIA REGULATIONS REQUIRE THAT THIS CERTIFICATION BE SIGNED BY A QUALIFIED COMPANY OFFICER OR OTHER SUCH INDIVIDUAL AUTHORIZED TO BIND THE APPLICANT COMPANY. MY POSITION WITH THE COMPANY AND MY ACTUAL AUTHORITY TO CERTIFY ON BEHALF OF APPLICANT MEETS THE FOREGOING REQUIREMENTS.
8. I HAVE EXAMINED THIS CERTIFICATION, INCLUDING ATTACHMENTS AND SUPPORTING DOCUMENTS AND, TO THE BEST OF MY KNOWLEDGE AND BELIEF, THIS CERTIFICATION, INCLUDING ATTACHMENTS AND SUPPORTING DOCUMENTS, IS TRUE, CORRECT, AND COMPLETE.

NAME OF AUTHORIZED OFFICER: _____

TITLE: _____

EMAIL ADDRESS: _____

TELEPHONE: _____

SIGNATURE OF AUTHORIZED OFFICER: _____ DATE: _____

STATE OF _____)

COUNTY OF _____)

COUNTRY OF _____)

ON _____, BEFORE ME, _____ PERSONALLY APPEARED _____

PERSONALLY KNOWN TO ME (OR PROVED TO ME ON THE BASIS OF SATISFACTORY EVIDENCE) TO BE THE PERSON(S) WHOSE NAME(S) IS/ARE SUBSCRIBED TO THE WITHIN INSTRUMENT AND ACKNOWLEDGED TO ME THAT HE/SHE/THEY EXECUTED THE SAME IN HIS/HER/THEIR AUTHORIZED CAPACITY(IES), AND THAT BY HIS/HER/THEIR SIGNATURE(S) ON THE INSTRUMENT THE PERSON(S), OR THE ENTITY UPON BEHALF OF WHICH THE PERSON(S) ACTED, EXECUTED THE INSTRUMENT.

WITNESS MY HAND AND OFFICIAL SEAL.

SIGNATURE: _____

MY COMMISSION EXPIRES ON: _____

THIS CERTIFICATION MUST BE FILED WITH THE ATTORNEY GENERAL'S OFFICE:

MAILING ADDRESS:

OFFICE OF THE ATTORNEY GENERAL
FOR THE STATE OF CALIFORNIA
TOBACCO LITIGATION AND ENFORCEMENT SECTION
P. O. BOX 944255
SACRAMENTO, CA 94244-2550

STREET ADDRESS:

OFFICE OF THE ATTORNEY GENERAL
FOR THE STATE OF CALIFORNIA
TOBACCO LITIGATION AND ENFORCEMENT SECTION
P. O. BOX 944255
SACRAMENTO, CA 94244-2550

OR



STATE OF CALIFORNIA

**NOTICE OF APPOINTMENT OF REGISTERED AGENT AND
REGISTERED AGENT'S STATEMENT FOR NON-PARTICIPATING MANUFACTURER**

(Rev. & Tax Code § 30165.1)

JUS-TOB2 (Rev. 02/2011)

DEPARTMENT OF JUSTICE

PAGE 1 of 2

Please type or print in permanent blue ink.

Sign, date, and return original to:

**Office of the Attorney General of the State of California
Tobacco Litigation & Enforcement Section
P.O. Box 944255
Sacramento, CA 94244-2550**

The undersigned Non-Participating Manufacturer ("NPM"), _____
hereby appoints _____

as its registered agent. Said registered agent is authorized to receive service of process on behalf of the NPM. The NPM agrees to do the following: (1) provide notice to the Office of the Attorney General of the State of California ("Attorney General") at least 30 calendar days prior to termination of the authority of the registered agent; and (2) provide proof to the satisfaction of the Attorney General of the appointment of a new agent at least five (5) calendar days prior to the termination of the existing agent appointment. The NPM further agrees that if the agent terminates its agency appointment, the NPM shall provide notice to the Attorney General of the termination within five (5) calendar days and shall include proof to the Attorney General of the appointment of a new agent.

I hereby certify and declare that all of the statements and information contained in this Notice of Appointment, including but not limited to any accompanying statements and attachments herewith, are true and complete and that I am a person authorized to bind the NPM submitting this Notice of Appointment either under the laws of California or of the jurisdiction where the manufacturer resides or is organized. The failure to file this form is a basis for removal of the undersigned NPM and its Brand Families from the Directory.

This Notice of Appointment must be signed and dated in the presence of a notary public.

Signature of authorized representative for NPM: _____

Authorized Representative (Print Name): _____

Title: _____

Principal Place of Business (physical address): _____

STATE OF _____)

COUNTY OF _____)

COUNTRY OF _____)

On _____, before me, _____, personally appeared _____, personally known to me (or proved to me on the basis of satisfactory evidence) to be the person whose name is subscribed to the within instrument and acknowledged to me that he/she executed the same in his/her authorized capacity, and that by his/her signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

WITNESS my hand and official seal.

Signature _____

My Commission expires: _____



STATE OF CALIFORNIA

DEPARTMENT OF JUSTICE

PAGE 2 of 2

**NOTICE OF APPOINTMENT OF REGISTERED AGENT AND
REGISTERED AGENT'S STATEMENT FOR NON-PARTICIPATING MANUFACTURER**
(Rev. & Tax Code § 30165.1)
JUS-TOB2 (Rev. 02/2011)

NAME AND ADDRESS OF CALIFORNIA STATE REGISTERED AGENT:

Name: _____

Street Address (Required-Must be within the state of California): _____

P.O. Box (Optional): _____

City and State: _____ Zip Code: _____

Telephone: _____ Facsimile Number: _____

E-mail address: _____

I consent to serve as the Registered Agent in the state of California for _____
(name of NPM), pursuant to California Revenue and Taxation Code section 30165.1. I understand it will be my responsibility to
receive Service of Process on behalf of the NPM; to forward mail to the NPM; and to immediately notify the Office of the Attorney
General if I resign or change the office address of the Registered Agent.

This Notice of Appointment must be signed and dated in the presence of a notary public.

Signature: _____ Date: _____

Printed Name: _____

Title: _____

STATE OF _____)

COUNTY OF _____)

COUNTRY OF _____)

On _____, before me, _____ personally appeared
_____ personally known to me (or proved to me on the basis of satisfactory
evidence) to be the person whose name is subscribed to the within instrument and acknowledged to me that he/she executed the
same in his/her authorized capacity, and that by his/her signature on the instrument the person, or the entity upon behalf of which
the person acted, executed the instrument.

WITNESS my hand and official seal.

Signature _____

My Commission expires: _____



STATE OF CALIFORNIA
JUS-TOB3
(Rev. 02/2011)

DEPARTMENT OF JUSTICE
PAGE 1 of 2

**CERTIFICATION OF COMPLIANCE AND AFFIDAVIT BY
NON-PARTICIPATING TOBACCO PRODUCT MANUFACTURER
REGARDING DEPOSIT OF RESERVE FUNDS INTO ESCROW**

Year: _____

*If your Company is required to make deposits into escrow more frequently than annually, indicate the specified reporting period for which deposit was made:

Quarter ending: _____ Other Period: _____ to _____

Complete a separate Certification of Compliance for each reporting period

NOTE TO DISTRIBUTORS: YOU MAY STAMP AND SELL ONLY THE BRANDS OF MANUFACTURERS WHICH ARE LISTED ON THE ATTORNEY GENERAL'S DIRECTORY: [HTTP://CAAG.STATE.CA.US/](http://CAAG.STATE.CA.US/). PRODUCTS NOT LISTED ON THE DIRECTORY ARE CONTRABAND AND SUBJECT TO SEIZURE AND FORFEITURE.

This Certification is Not Valid Unless a stamp from the Attorney General's Office appears in the box below.

For Official Use Only

A Copy of This Stamped Certification of Compliance Must Be Provided to California Distributors and Wholesalers Which Sell Your Product.

Part 1: Tobacco Product Manufacturer's Identification*

Company Name: _____

Street Address: _____

E-mail Address: _____

Phone Number: _____ Fax Number: _____

Board of Equalization (BOE) Manufacturer's License No.: _____

*All manufacturers (i.e., fabricators) must complete and sign this Certification. Use as many copies of this form as needed.

Part 2: Units Sold

Total number of individual Cigarettes, including "roll-your-own" tobacco, sold by the manufacturer identified above during the sales period is: _____

(Attach Brand Families Unit Sales Schedule 1 (JUS-TOB4))

Part 3: Calculation of Deposit Amount

For the sales year: (Use the rates listed below to figure the appropriate deposit amount):

2000 - The rate per cigarette is 0.0104712

2001 - 2002 - The rate per cigarette is 0.0136125

2003 - 2006 - The rate per cigarette is 0.0167539

2007 and thereafter - The rate per cigarette is 0.0188482

The appropriate rate for the sales year is \$ _____

Subtotal (Multiply units in Part 3 by the appropriate rate in Part 4) \$ _____

The Inflation Adjustment according to Exhibit C* of MSA is \$ _____

This is the amount that has been paid into the Qualified Escrow Fund by the manufacturer identified above:

Total: \$ _____

*See Instructions and attached copy of Exhibit C to the MSA

**PROOF OF DEPOSIT OF THE ABOVE AMOUNT
FROM YOUR FINANCIAL INSTITUTION MUST BE ATTACHED.**



**CERTIFICATION OF COMPLIANCE AND AFFIDAVIT BY
NON-PARTICIPATING TOBACCO PRODUCT MANUFACTURER
REGARDING DEPOSIT OF RESERVE FUNDS INTO ESCROW**

Part 4: Financial Institution Information

Name: _____
Address: _____
Authorized Escrow Agent: _____
Phone Number: _____ Fax Number: _____
Escrow Account Number: _____
Total Funds Held in Separate Account For California: \$ _____

Part 5: Notarized Signature

Under penalty of perjury under the laws of the state of California, I declare that I am authorized to certify, on behalf of the Tobacco Product Manufacturer named in Part 1, that all of the certifications and information contained in this Certification of Compliance is complete and accurate.

This document must also be signed and dated in front of an authorized notary public, who also signs as a witness.

Name (Type or Print): _____ Title: _____
Signature of Authorized Agent: _____ Date: _____
Subscribed and Sworn to Before Me on this Date: _____ City of: _____
Signature of Notary Public: _____
Commission Expires: _____
Name (Type or Print): _____

This form must be filed with the Attorney General's Office;

Mailing Address:

Office of the Attorney General
for the State of California
Tobacco Litigation & Enforcement Section
P.O. Box 944255
Sacramento, CA 94244-2550

Street Address:

Office of the Attorney General
for the State of California
Tobacco Litigation & Enforcement Section
1300 I Street, Suite 125
Sacramento, CA 95814

OR



☐ Original ☐ Amended Date: _____

THIS FORM MUST BE SUBMITTED WITH THE CERTIFICATE OF COMPLIANCE (JUS-TOB3) FOR THE SPECIFIED REPORTING PERIOD.

Company is a (Check One): ☐ Manufacturer ☐ Importer

Company Name: _____

Board of Equalization License Number: _____

Street Address:

Phone Number: _____
Fax Number: _____
E-mail Address: _____

*If your Company is required to make deposits into escrow more frequently than annually, indicate the specified reporting period for which deposit was made.

Reporting Period: From (month/date/year): _____ to _____

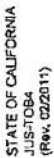
INSTRUCTIONS

- Column A: List all Brand Families sold during this reporting period.
- Column B: Write "C" after any brand style of Cigarettes, (RYO) after any brand of Roll-Your-Own tobacco, and "LC" after any brands of Little Cigars.
- Column C: List all units sold in California during the reporting period, i.e., annual, quarterly or other specified period. (1 Unit = an individual cigarette or individual Little Cigar or .09 oz. of RYO.)
- Column D: If the reporting company is not the manufacturer (i.e. fabricator), provide the name and street address of the manufacturer(s).

Attach additional sheets, as necessary, to provide a complete answer.

[illegible]

Complete information and declaration on page 2.



This page requires the company to report the total sales made in California during the preceding calendar year. Rev. & Tax Code § 30165.1(b)(2)(a).

- List all Brand Families sold in the preceding calendar year. Indicate by asterisk (*) any Brand Family that is no longer being sold in California.
- Column A: Write "C" after any brand style of Cigarettes, (RYO) after any brand of Roll-Your-Own tobacco, and "LC" after any brands of Little Cigars.
- Column B: List the total units sold in California during the preceding calendar year. (1 Unit = an individual cigarette or individual Little Cigar or .09 oz. of RYO.)
- Column C: If the reporting company is not the manufacturer (i.e. fabricator), provide the name and street address of the manufacturer (i.e. fabricator) of the Brand Family.

[illegible]

Under penalty of perjury, under the laws of California, I declare that I am authorized to certify, on behalf of the reporting company named above, that all of the information contained in this form is complete and accurate.



WAIVER OF TRIBAL SOVEREIGN IMMUNITY BY NATIVE AMERICAN TRIBE

RESOLUTION OF THE _____

[Name of Tribe]

WHEREAS, _____ and/or

[Name of Tobacco Manufacturer]

_____ is owned by, chartered by, operated for the benefit of,
[Name of Tobacco Importer, if any]
and/or an "arm" of, the _____ ("the Tribe"), is a business arm of the
[Name of Tribe]
Tribe, and/or is formed by the Tribe under the provisions of the Tribe's constitution or laws;

WHEREAS, _____ and/or

[Name of Manufacturer]

_____ was formed for all business purposes allowed
[Name of Importer, if any]
under the laws of the Tribe, including the manufacture of cigarettes and tobacco products;

WHEREAS, the premises and manufacturing facility of the foregoing cigarette and/or tobacco manufacturer and the premises of cigarette and/or tobacco importer, if any, are located on the Tribe's Reservation or other Indian Country;

WHEREAS, _____ has applied to the State of

[Name of Manufacturer]

California to be placed on the State of California Directory of compliant tobacco manufacturers whose products may be legally sold in the State of California ("California Tobacco Directory");

WHEREAS, pursuant to California Business and Professions Code section 22979(a), every manufacturer and importer must obtain and maintain a license to engage in the sale of cigarettes, and as one condition for obtaining and maintaining such license, all manufacturers and importers shall waive any sovereign immunity defense that may apply to any enforcement action brought by the Attorney General or the Board of Equalization to enforce Division 8.6 of the Business and Professions Code, sections 104555 to 104557, inclusive, of the Health and Safety Code, Part 13 (commencing with section 30001) of Division 2 of the Revenue and Taxation Code, and regulations adopted pursuant to these laws;

WHEREAS, the State of California requires that all tobacco manufacturers on the State Tobacco Directory, to the full extent allowed by law, be subject to State regulations and enforcement of California law, including being susceptible to all remedies and enforcement measures permitted under California law;

WHEREAS, the State of California requires that all tobacco manufacturers on the State California Tobacco Directory either sign the Master Settlement Agreement and make payments pursuant to that agreement or make escrow deposits as required by the California reserve fund statute (Health & Safety Code, sections 104555-104557.4);

WHEREAS, the State of California requires that all tobacco manufacturers sell cigarettes and tobacco products only to a distributor, wholesaler, importer, retailer or other person holding a valid license from the California Board of Equalization;

WHEREAS, the State of California requires that the distributor either pay applicable state taxes and surcharges on sales of cigarettes and tobacco products in the State of California or collect them from the consumer;



WAIVER OF TRIBAL SOVEREIGN IMMUNITY BY NATIVE AMERICAN TRIBE

WHEREAS, because of the location of _____ and/or the
business premises of _____
[Name of Manufacturer]
_____ on the Tribe's Reservation or other
Indian Country and because the manufacturer and/or the importer is owned by, chartered by, operated for
[Name of Importer, if any]
the benefit of, or an, by the Tribe, is a business "arm" of the Tribe or is owned by members of the Tribe,
the manufacturer and/or the importer may be shielded by Tribal Sovereign Immunity or treaty rights from
full enforcement and remedies available against tobacco manufacturers, and; and

WHEREAS, because the protection afforded by Tribal Sovereign Immunity and treaty rights
includes immunity from suit, liability, judgment and collection, including enforcement of judgments on tribal
land by way of attachment of property or otherwise, the State of California requires that the manufacturer
and/or the importer and their owner(s) waive tribal sovereign immunity and treaty rights; agree to sell only
to persons licensed by the California Board of Equalization.

THEREFORE, the _____ Indian Nation, through
[Name of Tribe]

[Name of Tribal Entity or Official Authorized To Waive Tribal Sovereign Immunity]
has on this _____ day of _____, 20____, adopted this Resolution waiving the
[Month]
Tribe's sovereign immunity and treaty rights as follows:

The _____ hereby waives its sovereign immunity and
[Name of Tribe]
treaty rights against suit, liability, judgment and collection with respect to the obligations and duties of
_____ and/or _____
[Name of Tobacco Manufacturer] [Name of Tobacco Importer, if any]
under the California's reserve fund statute (Health & Saf. Code, § 104555 et seq.); the Cigarette and
Tobacco Products Tax Law (Rev. & Tax. Code, Div. 2, Part 13, § 30001 et seq.), including the California
Tobacco Directory Law (Rev. & Tax. Code, § 30165.1); the California Cigarette and Tobacco Products
Licensing Act of 2003, (Bus. & Prof. Code, § 22970 et seq.); and; regulations implementing those laws and
any other California law, rule, or regulation that pertains to the sale of cigarettes and tobacco products in
the State of California. The Tribe recognizes and agrees that the foregoing regulatory laws (reserve fund
statute, the Cigarette and Tobacco Products Tax Law, tobacco directory law, and the Cigarette and
Tobacco Products Licensing Act of 2003), which require (1) the creation of a reserve fund in escrow, (2)
qualifying for listing on a directory of compliant tobacco companies, and (3) state licensing, apply equally to
everyone, including the Tribe, and are pure regulations which impose their restrictions for a public purpose
unrelated to revenue generation. In so waiving its immunity, the Tribe recognizes and agrees; that any
suits; or administrative actions brought against _____ and/or
[Name of Manufacturer]
_____ and their owner(s) relating to the duties and obligations
[Name of Importer, if any]
referenced above may be brought in the California Superior Court, and that all such actions and
proceedings; shall be governed by California's substantive and procedural law.



WAIVER OF TRIBAL SOVEREIGN IMMUNITY BY NATIVE AMERICAN TRIBE

The Tribe agrees that _____ and
_____ [Name of Manufacturer]
_____ [Name of Importer] shall sell only to California distributors, wholesalers,
importers, and retailers that are licensed by the California Board of Equalization. The Tribe agrees that all
its distributor(s) will collect and remit all taxes, surcharges, and escrow deposits imposed by California law,
and all subsequent amendments thereto, on sales to persons who are not members of the Tribe in the
same manner as required of all other such sales of cigarettes and tobacco products under California
statutes and implementing regulations. The tribe attaches hereto a list of the names and addresses of all
cigarette and tobacco product distributors the manufacturer or importer will use for distribution in the state
of California.

The Tribe agrees to enact and enforce such tribal laws as are necessary to implement the
California tax, surcharge and escrow deposit laws that apply to sales to persons who are not members of
the Tribe, including the right of the State to audit and to assess and collect the taxes, surcharges and
escrow deposits due. The Tribe agrees that upon the request of the State, the Tribe,

_____, and _____
[Name of Manufacturer] [Name of Importer]
will assist the State of California in the assessment and collection of any California taxes, surcharges and
escrow deposits due.

Finally, for the actions described in this waiver, the Tribe agrees to the jurisdiction of the California
Superior Court over the Tribe, waives personal service of process, and agrees that service of process by
certified or registered mail, return receipt requested, to the following address shall constitute adequate
service:

[Owner (Tribal members manufacturer/importer name)] _____
[Street Address or P.O. Box] _____
[City and State, postal code] _____

Adopted this _____ day of _____ 20 _____.
[Month]

Appropriate _____ Nation Officer

Appropriate _____ Nation Officer

Appropriate _____ Nation Officer



WAIVER OF TRIBAL SOVEREIGN IMMUNITY BY NATIVE AMERICAN TRIBE

[Signature(s) of Tribal Official(s) authorized to
adopt this Resolution]

[Printed Name(s)]

Attached to this Resolution is the a letter from legal counsel for the Tribe to the California Attorney General evidencing legal counsel's written legal opinion to the State of California that the Tribal entity(ies) or officer(s) adopting this Resolution and waiving the Tribe's sovereign immunity and treaty rights is/are authorized under Tribal law to do so and have the ability to bind the Tribe, and that all procedures required by Tribal and Federal law (including, if applicable, the Foreign Sovereign Immunities Act of 1976 (28 U.S.C. section 1605(a)(1)), were followed and that the actions in waiving sovereign immunity and treaty rights are binding and enforceable under Tribal, Federal and California State law.



WAIVER OF SOVEREIGN IMMUNITY BY GOVERNMENT-OWNED TOBACCO COMPANY

WHEREAS, the Government of the country of _____ formed
(Insert Name of Country)
and/or directly owns, in whole or majority part, the following company(ies) [List the company names of the
manufacturer and/or distributor below]:

Manufacturer: _____

Distributor: _____

WHEREAS, the _____ was formed for all business and
(Insert Manufacturer's Name)
commercial purposes allowed under the laws of the country of _____, including
(Insert Name of Country)
the manufacture of cigarette and tobacco products; and the export and sale of cigarette and tobacco products in
the United States, and specifically the State of California;

WHEREAS, _____ has applied to the State
(Insert Manufacturer's Name)
of California to be placed on the State of California Directory of compliant tobacco manufacturers whose products
may be legally sold in the State of California: ("California Tobacco Directory");

WHEREAS, pursuant to California Business and Professions Code section 22879(a), every manufacturer
and importer must obtain and maintain a license to engage in the sale of cigarettes, and as one condition for
obtaining and maintaining such license, all manufacturers and importers shall waive any sovereign immunity
defense that may apply to any enforcement action brought by the Attorney General or the Board of Equalization
to enforce Division 8.6 of the Business and Professions Code, sections 104555 to 104557, inclusive of the Health
and Safety Code, Part 13 (commencing with section 30001) of Division 2 of the Revenue and Taxation Code,
and regulations adopted pursuant to these laws;

WHEREAS, the State of California requires that all tobacco manufacturers on the State Tobacco
Directory, to the full extent allowed by law, be subject to State regulations and enforcement of California
law, including being susceptible to all remedies and enforcement measures permitted under California law;

WHEREAS, the State of California requires that all tobacco manufacturers on the State California
Tobacco Directory either sign the Master Settlement Agreement and make payments pursuant to that agreement
or make escrow deposits as required by the California reserve fund statute (Health & Safety Code, sections
104555-104557.4);

WHEREAS, the State of California requires that all tobacco manufacturers sell cigarettes and tobacco
products only to a distributor, wholesaler, importer, retailer or other person holding a valid license from the
California Board of Equalization;

WHEREAS, the State of California requires the distributor either pay applicable state taxes and
surcharges on sales of cigarettes and tobacco products in the State of California or collect them from the
consumer;

WHEREAS, because of the ownership of _____ and of
(Insert Manufacturer's Name)
_____ by Government of the country of _____
(Insert Distributor's Name, if any) (Insert Name of Country)
these entities may be shielded by government sovereign immunity or treaty rights from full enforcement and
remedies available against tobacco manufacturers; and;



WAIVER OF SOVEREIGN IMMUNITY BY
GOVERNMENT-OWNED TOBACCO COMPANY

WHEREAS, because the protection afforded by government ~~S~~overeign immunity and treaty rights ~~may~~ includes immunity from suit, liability, judgment and collection, including enforcement of judgments on the government-owned companies by way of attachment of property~~ies~~ or otherwise, the State of California requires that _____ and _____, their owners and the Government of the country of _____, waive sovereign immunity and ~~T~~reaty rights, ~~agree to sell only to person and entities licensed by the California Board of Equalization, and,~~

THEREFORE, the Government of the country of _____, through its ambassador to the United States, _____, on this _____ day of _____, 20 _____, waives sovereign immunity and treaty rights of the country of _____ as follows:

The Government of _____ hereby expressly waives its sovereign immunity and treaty rights against suit, liability, judgment and collection with respect to the foregoing government-owned companies' obligations and duties under the California's reserve fund statute (Health & Saf. Code, § 104555 et seq.), the Cigarette and Tobacco Products Tax Law (Rev. & Tax. Code, Div. 2, Part 13, (§ 30001 et seq.)), the California tobacco directory law (Rev. & Tax. Code, § 30165.1), the California Cigarette and Tobacco Products Licensing Act of 2003 (Bus. & Prof. Code, § 22970 et seq.), and regulations implementing those laws and any other California law, rule or regulation that pertains to the sale of cigarettes and tobacco products in the State of California.

The Government of _____ and the foregoing companies recognizes and agrees that the foregoing regulatory laws (reserve fund; statute, the Cigarette and Tobacco Product Tax Law, tobacco directory law, and the California Cigarette and Tobacco Products Licensing Act of 2003) are applicable to commercial activities involving cigarettes and tobacco products, which require (1) the creation of a reserve fund, (2) qualifying for listing on a directory of compliant tobacco companies, and (3) state licensing, apply equally to everyone, including the Government of the country of _____ and are pure commercial regulations that which impose their restrictions on commercial activity, within the meaning of the federal Foreign Sovereign Immunities Act of 1976 (28 U.S.C. section 1605(a)(2)), for a public purpose. In so waiving its immunity, the Government of _____ recognizes and agrees that any suits, or administrative actions brought against _____ and _____ or the Government of _____ relating to the duties and obligations referenced above, may be brought in the California Superior Court, and that all such actions and proceedings; shall be governed by California's substantive and procedural law.

The Government of _____ agrees that _____, and _____ shall only sell cigarettes and/or tobacco products to California distributors, wholesalers, importers and retailers who are licensed by the California Board of Equalization.



WAIVER OF SOVEREIGN IMMUNITY BY GOVERNMENT-OWNED TOBACCO COMPANY

The Government of _____, agrees that _____
[Insert Country] [Insert Distributor's Name, if any]
distributing company will impose and collect and remit all taxes, surcharges and escrow deposits imposed by
California law, and all subsequent amendments thereto, on sales to purchasers in California and comply with all
applicable California laws and regulations as if the sales of cigarettes and tobacco products occurred entirely in
the state. The Government of _____ agrees to enact and enforce such
[Insert Country]
rules, procedures and laws as are necessary to implement the California tax, surcharge and escrow deposit laws
that apply to sales to persons in California, including the right of the State to audit and to assess and collect the
taxes, surcharges and escrow deposits due.

Finally, the Government of _____ agrees that upon the request of the
[Insert Country]
State, the Government _____
[Insert Country] [Insert Manufacturer's Name]
and _____ will assist the State of California in the assessment and collection of
[Insert Distributor's Name, if any]
any California taxes, surcharges and escrow deposits due.

Finally, for the actions described in this waiver, the Government of _____
[Insert Name of Country]
agrees to the jurisdiction of the California Superior Courts over their persons, waives personal service of process,
and agrees that service of process by certified or registered mail, return receipt requested, to the following
address shall constitute adequate service:

[Manufacturer's or Distributor's Name] _____
[Street Address or P.O. Box] _____
[City and State, Postal Code] _____

Executed this _____ day of _____ 20____
(Month)

[Signature of Ambassador to the United States] [Printed name of Ambassador to the United States]
[Ambassador to the United States]
of the Country of _____
[Insert Country]

Attached to this Resolution is the letter from legal counsel in this matter for the Government of

[Insert Country] [Insert Counsel's Name]
to the California Attorney General
evidencing legal counsel's written legal opinion to the State of California that the Entity(s) or officer(s)
adopting this Resolution and waiving the sovereign immunity and treaty rights of the Government of
_____ is/are authorized under the laws of the country of _____
to do so and have the ability to bind the Government and country of _____ and that all
procedures required by the laws of the country of _____ and Federal Law (including
specifically, Foreign Sovereign Immunities Act of 1976 (28 U.S.C. section 1605(a)(1)), were followed and that the
actions in waiving sovereign immunity and treaty rights are binding and enforceable under the laws of the country
of _____ and under any applicable Federal, Tribal and California State law.



STANDARD WAIVER OF SOVEREIGN
IMMUNITY BY TOBACCO MANUFACTURER OR IMPORTER

WHEREAS, _____
[Manufacturer's or Importer's Name]
represents that it is not a foreign state or
directly owned in whole or majority part by a foreign state, within the meaning of the Foreign Sovereign Immunities
Act, 28 U.S.C. § 1603;

WHEREAS, _____
[Manufacturer's or Importer's Name]
represents that it is not owned by,
chartered by, operated for the benefit of, or an "arm" of a Native American Tribe;

WHEREAS, _____
[Manufacturer's or Importer's Name]
was formed for all business and
commercial purposes allowed under the laws of the country of _____, state
or jurisdiction of _____, including the manufacture and sale of cigarettes
and tobacco products in the United States, and specifically the State of California;

WHEREAS, _____
[Manufacturer's or Importer's Name]
has applied to the State of California to
be placed on the State of California Directory of compliant tobacco manufacturers whose products may be legally
sold in the State of California;

WHEREAS, the State of California requires that all tobacco manufacturers on the State Tobacco
Directory, to the full extent allowed by law, be subject to State regulations and enforcement of California law,
including being susceptible to all remedies and enforcement measures permitted under California law;

WHEREAS, the State of California requires that all tobacco manufacturers on the State Tobacco
Directory, either sign the Master Settlement Agreement and make payments pursuant to that agreement or
make escrow deposits as required by the California reserve fund statute;

WHEREAS, the State of California requires that all tobacco manufacturers sell cigarettes and tobacco
products only to a distributor, wholesaler, importer, retailer or other person holding a valid license from the
California Board of Equalization;

WHEREAS, the State of California requires that the distributor either pay applicable state taxes and
surcharges on sales of cigarettes and tobacco products in the State of California or collect them from the
consumer;

THEREFORE, _____
[Manufacturer's or Importer's Name]
hereby expressly waives any claim or defense based in whole or in part on sovereign immunity and treaty rights,
including but not limited to any claims or defenses based on the fact that any of the manufacturer's facilities are
located on tribal or government lands and/or that its owner or owners are members of a Native American tribe,
against suit, liability, judgment and collection with respect to the manufacturer's obligations and duties under the
California reserve fund statute (Health & Saf. Code, § 104555 *et seq.*), the California Tobacco Directory Law
(Rev. & Tax. Code, § 30165.1), the California Cigarette and Tobacco Products Licensing Act of 2003 (Bus & Prof.
Code, § 22970 *et seq.*), the Cigarette and Tobacco Products Tax Law (Rev. & Tax. Code, Division 2, Part 13,
30001 *et seq.*), regulations implementing those laws, and any other California law, rule or regulation that pertains
to the sale of tobacco products in the state of California.



STANDARD WAIVER OF SOVEREIGN IMMUNITY BY TOBACCO MANUFACTURER OR IMPORTER

In so waiving its immunity, _____
[Manufacturer's or Importer's Name]
recognizes and agrees, that any suits, or administrative actions brought against the manufacturer or any of its affiliates relating to the duties and obligations referenced above, may be brought in the California Superior Court, and that all such actions and proceedings, shall be governed by California's substantive and procedural law.

_____ agrees that upon the request of the State, the
[Manufacturer's or Importer's Name]
manufacturer and its distributor or distributors will assist the State of California in the assessment and collection of any California taxes, surcharges and escrow deposits due.

Finally, _____ agrees to the jurisdiction of the
[Manufacturer's or Importer's Name]
California Superior Court; waives personal service of process, and agrees that service of process by certified or registered mail, return receipt requested, to the following address shall constitute adequate service:

[Manufacturer or Importer's Name] _____

[Street Address or P.O. Box] _____

[City and State, Postal Code] _____

Executed this _____ day of _____, 20____.
[Month]

[Signature of company official authorized to bind Manufacturer/Importer]

[Printed name of company official authorized to bind Manufacturer/Importer]



UNITED STATES IMPORTER DECLARATION ACCEPTING JOINT AND SEVERAL LIABILITY

JUS-TOB12 (Rev. 02/2011) PAGE 1 of 3

Statutory Requirements

Pursuant to California Revenue and Taxation Code section 30165.1(b)(3)(E) and (f)(4), a Non-Participating Manufacturer ("NPM") located outside of the United States must provide a declaration from each of its importers to the United States that such importer accepts joint and several liability with the NPM for:

1. All escrow deposits due under Health and Safety Code section 104557 and implementing regulations;
2. All penalties assessed in accordance with Article 3 (commencing with Section 104555) of Chapter 1 or Part 3 of Division 103 of the Health and Safety Code;
3. Payment of all fees, costs, attorney's fees, penalties, and refunds imposed or required by Revenue and Taxation Code section 30165.1, including, but not limited to, all refunds resulting from the removal of the manufacturer or any of its brand families from the California tobacco directory.

The importer must also:

1. Appoint a resident agent for service of process in California;
2. Consent to the jurisdiction of the California courts for the purpose of enforcement of Division 8.6 (commencing with section 22979) of the Business and Professions Code, Sections 104555 to 104557, inclusive, of the Health and Safety Code, Section 30165.1 of the Revenue and Taxation Code, and regulations adopted pursuant thereto;
3. Waive any sovereign immunity defenses in a form and manner acceptable to the Attorney General or post a surety bond in a form and manner directed by the Attorney General, as required by Business & Professions Code section 22979(a)(4); and
4. Attach a copy of the current tobacco importer's permit issued by the U.S. Alcohol and Tobacco Trade Bureau with any amendments.

Importer Information

Importer Name: _____

Contact Name and Title: _____

Mailing Address: _____

Phone Number: _____ Fax Number: _____

E-Mail Address: _____

Federal Taxpayer ID Number: _____

Non-Participating Manufacturer Identification

Importer declares that it is a United States importer for the following NPM. (Please identify below the foreign NPM whose products you import into the United States. Complete this form for each foreign NPM from whom you import cigarettes or tobacco products.)

Manufacturer Name: _____

Mailing Address: _____

Phone Number: _____ Fax Number: _____

E-Mail Address: _____

KAMALA D. HARRIS
Attorney General

State of California
DEPARTMENT OF JUSTICE



UNITED STATES IMPORTER DECLARATION ACCEPTING JOINT AND SEVERAL LIABILITY

JUS-TOB12 (Rev. 02/2011) PAGE 2 of 3

Importer's Resident Agent for Service of Process

Resident Agent Name: _____

Mailing Address: _____

Phone Number: _____ Fax Number: _____

E-Mail Address: _____

Proof of Appointment: Attach notarized Importer's Notice of Appointment of Registered Agent and Registered Agent Form (JUS-TOB13).

Importer's Declaration

I certify that, based upon my personal knowledge, all of the information contained in this declaration and any attachments are true and accurate, and that I am authorized, under the laws of the state of California or the jurisdiction where the Importer resides or is organized, to bind the importer making this certification.

Pursuant to Revenue and Taxation Code section 30165.1(b)(3)(E) and (f)(4), I declare that the importer accepts strict, joint and several liability with the above identified Non-Participating Manufacturer for:

- (1) All escrow deposits due under Health and Safety Code section 104557 and implementing regulations,
- (2) All penalties assessed in accordance with Article 3 (commencing with Section 104556) of Chapter 1 of Part 3 of Division 103 of the Health and Safety Code; and
- (3) Payment of all fees, costs, attorney's fees, penalties, and refunds imposed or required by Revenue and Taxation Code section 30165.1, including, but not limited to, all refunds resulting from the removal of the manufacturer or any of its brand families from the California tobacco directory.

In addition, I also declare that the importer:

1. Has appointed a resident agent for service of process in California;
2. Consents to the jurisdiction of the California courts for the purpose of enforcement of Division 8.6 (commencing with section 22979) of the Business and Professions Code, Sections 104555 to 104557, inclusive, of the Health and Safety Code, Section 30165.1 of the Revenue and Taxation Code, and regulations adopted pursuant thereto; and
3. Has waived any sovereign immunity defenses in a form and manner acceptable to the Attorney General or posted a surety bond in a form and manner directed by the Attorney General, as required by Business & Professions Code section 22979(a)(4).

Executed this _____ day of _____, 20 _____.

Signature of Authorized Officer or Agent for Importer

Name (Please Print Legibly)

Title (Please Print Legibly)

KAMALA D. HARRIS
Attorney General

State of California
DEPARTMENT OF JUSTICE



UNITED STATES IMPORTER DECLARATION ACCEPTING JOINT AND SEVERAL LIABILITY

JUS-TOB12 (Rev. 02/2011) PAGE 3 of 3

Notary:

City/County of _____, State of _____

Subscribed and affirmed before me on this date: _____

Signature: _____ Printed Name: _____

[Notary Public]

My commission expires: _____

Send original fully executed Declaration, including attachments and supporting documents to:

NPM Enforcement Coordinator
Tobacco Litigation and Enforcement Section
Office of the Attorney General
P.O. Box 944255
Sacramento, CA 94244-2550



STATE OF CALIFORNIA
JUS-T0813
(Rev. 02/2011)

DEPARTMENT OF JUSTICE
PAGE 1 of 2

**NOTICE OF APPOINTMENT OF REGISTERED AGENT AND
REGISTERED AGENT'S STATEMENT FOR IMPORTER
(Rev. & Tax Code § 30165.1)**

Please type or print in permanent blue ink.

Sign, date, and return original to:

Office of the Attorney General of the State of California
Tobacco Litigation & Enforcement Section
P.O. Box 944255
Sacramento, CA 94244-2550

The undersigned Importer ("Importer"), _____

Hereby appoints _____

as its registered agent. Said registered agent is authorized to receive service of process on behalf of the IMPORTER. The IMPORTER agrees to do the following: (1) provide notice to the Office of the Attorney General of the State of California ("Attorney General") at least 30 calendar days prior to termination of the authority of the registered agent; and (2) provide proof to the satisfaction of the Attorney General of the appointment of a new agent at least five (5) calendar days prior to the termination of the existing agent appointment. The IMPORTER further agrees that if the agent terminates its agency appointment, the IMPORTER will provide notice to the Attorney General of the termination within five (5) calendar days and shall include proof to the Attorney General of the appointment of a new agent.

I hereby certify and declare that all of the statements and information contained in this Notice of Appointment, including but not limited to any accompanying statements and attachments, are true and complete and that I am a person authorized to bind the IMPORTER submitting this Notice of Appointment either under the laws of California or of the jurisdiction where the manufacturer resides or is organized. The failure to file this form is a basis for removal from the Directory of the manufacturer and its Brand Families for which the IMPORTER has agreed to Joint and Several Liability.

This Notice of Appointment must be signed and dated in the presence of a notary public.

Signature of authorized representative for IMPORTER: _____

Authorized Representative (Print Name): _____

Title: _____

Principal Place of Business (physical address): _____

STATE OF _____)

COUNTY OF _____)

COUNTRY OF _____)

On _____, before me, _____ personally appeared _____ personally known to me (or proved to me on the basis of satisfactory evidence) to be the person whose name is subscribed to the within instrument and acknowledged to me that he/she executed the same in his/her authorized capacity, and that by his/her signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

WITNESS my hand and official seal.

Signature _____

My Commission expires: _____



**NOTICE OF APPOINTMENT OF REGISTERED AGENT AND
REGISTERED AGENT'S STATEMENT FOR IMPORTER
(Rev. & Tax Code § 30165.1)**

NAME AND ADDRESS OF CALIFORNIA STATE REGISTERED AGENT:

Name: _____

Street Address (Required-Must be within the state of California): _____

P.O. Box (Optional): _____

City and State: _____ Zip Code: _____

Telephone: _____ Facsimile Number: _____

E-mail address: _____

I consent to serve as the Registered Agent in the state of California for _____
(name of IMPORTER), pursuant to California Revenue and Taxation Code section 30165.1. I understand it will be my
responsibility to receive Service of Process on behalf of the IMPORTER; to forward mail to the IMPORTER; and to immediately
notify the Office of the Attorney General if I resign or change the office address of the Registered Agent.

This Notice of Appointment must be signed and dated in the presence of a notary public.

Signature: _____ Date: _____

Printed Name: _____

Title: _____

STATE OF _____)

COUNTY OF _____)

COUNTRY OF _____)

On _____, before me, _____ personally appeared
_____ personally known to me (or proved to me on the basis of satisfactory
evidence) to be the person whose name is subscribed to the within instrument and acknowledged to me that he/she executed the
same in his/her authorized capacity, and that by his/her signature on the instrument the person, or the entity upon behalf of which
the person acted, executed the instrument.

WITNESS my hand and official seal.

Signature _____

My Commission expires: _____



CALIFORNIA TOBACCO MANUFACTURER AND IMPORTER
SURETY BOND

STATE OF _____ BOND NUMBER _____
COUNTY/CITY OF _____

KNOW ALL PEOPLE BY THIS DOCUMENT that we,

(Name of Tobacco Product Manufacturer or Importer for Non-U.S. Tobacco Product Manufacturer Principal)

of

(Address of Tobacco Product Manufacturer or Importer for Non-U.S. Tobacco Product Manufacturer Principal)

as Principal, doing business at

(Street address of Tobacco Product Manufacturer or Importer for Non-U.S. Tobacco Product Principal - no P.O. Boxes)

And

(Name of Bonding Company)

Of

(Street Address of Bonding Company)

as Surety authorized to transact business in California, are held and firmly bound unto the STATE OF CALIFORNIA, as Obligor, in the full and just sum of _____ THOUSAND DOLLARS AND ZERO _____ CENTS,

(Amount in Words) (\$ _____), to the for which payment of which we hereby bind ourselves, our heirs, administrators, executors, successors and assigns firmly by this document.
(Amount in Figures)

Principal check all that apply:

☐ WHEREAS, pursuant to California Revenue and Taxation Code § section 30165.1(c)(4), to be listed on the California Tobacco Directory, a newly qualified or "elevated risk" nonparticipating manufacturer, or the United States Importer of a newly qualified or "elevated risk" nonparticipating manufacturer that undertakes joint and several liability for the manufacturer's performance in accordance with California Revenue and Taxation Code section 30165.1(c)(4)(A), must post a bond in favor of the State of California, conditioned upon the performance by the nonparticipating manufacturer and, if applicable, its United States Importer, of all of its escrow deposit duties and obligations under Article 3 (commencing with § 104555), of Chapter 1 of Part 3 of Division 103 of the Health and Safety Code, for all penalties assessed in accordance with Article 3 (commencing with § 104555) of Chapter 1 of Part 3 of Division 103 of the Health and Safety Code, and regulations adopted pursuant to these laws, for payment of all fees, costs, attorney's fees, penalties, and refunds imposed or required under California Revenue and Taxation Code section 30165.1, including, but not limited to, all refunds resulting from the removal of the manufacturer or any of its brand families from the directory, and payment of all state taxes for the sale or distribution of cigarettes and tobacco products in this state during the year in which the certification is filed and the next succeeding calendar year.

NOW, THEREFORE, the condition of this obligation is such that if the above-named nonparticipating manufacturer and, if applicable, its Importer, as Principal, shall faithfully and truly fulfill all of its duties and obligations under Article 3 (commencing with § 104555) of Chapter 1 of Part 3 of Division 103 of the Health and Safety Code, and regulations adopted pursuant to these laws, and California Revenue and Taxation Code § section 30165.1, then this obligation shall be void, otherwise it shall remain in full force and effect.

☐ WHEREAS, pursuant to California Business and Professions Code section 22979(a)(4), to be eligible for obtaining and maintaining a license to engage in the sale of cigarettes, a manufacturer or importer, in lieu of waiving any sovereign immunity defense that may apply to any enforcement action brought by the Attorney General or the Board of Equalization to enforce Division 8.6 of the Business and Professions Code, sections 104555 to 104557, inclusive, of the Health and Safety Code, or Part 13 (commencing with section 30001) of Division 2 of the Revenue and Taxation Code, and regulations adopted pursuant to these laws, must post a bond in favor of the State of California, conditioned upon the performance by the manufacturer or importer of all its duties and obligations under this division, sections 104555 to 104557, inclusive, of the Health and Safety Code, Part 13 (commencing with section 30001) of Division 2 of the Revenue and Taxation Code, and regulations adopted pursuant to these laws.

NOW, THEREFORE, the condition of this obligation is such that if the above-named manufacturer and, if applicable, its Importer, as Principal, shall faithfully and truly fulfill all of its duties and obligations under division 8.6 of the Business and Professions Code, sections 104555 to 104557, inclusive, of the Health and Safety Code, Part 13 (commencing with section 30001) of Division 2 of the Revenue and Taxation Code, and regulations adopted pursuant to these laws, then this obligation shall be void, otherwise it shall remain in full force and effect.



CALIFORNIA TOBACCO MANUFACTURER AND IMPORTER SURETY BOND

☐ WHEREAS, pursuant to California Revenue and Taxation Code section 30165.1(c)(2)(E), to be included or retained on the California Tobacco Directory, a manufacturer or importer as defined in section 30019 of the Revenue and Taxation Code, that engages in delivery sales must provide "reasonable assurances," which includes voluntarily posting a bond pursuant to California Code of Regulations, Title 11, section 999.27(a), that the delivery seller has fully complied with all requirements of applicable federal and state law, including, but not limited to, the following:

- (i) The Prevent All Cigarette Trafficking Act of 2009 (PACT Act; Public Law 111-154);
- (ii) The Jenkins Act (Chapter 10A (commencing with section 375) of Title 16 of the United States Code);
- (iii) The requirements of Revenue and Taxation Code section 30101.7;
- (iv) All stamping, marking, and labeling requirements, including, but not limited to, Revenue and Taxation Code section 30163, and any other information or indicia requirements imposed by federal law; and
- (v) All other state laws generally applicable to the sale and distribution of tobacco products, including, but not limited to, those listed in California Code of Regulations, Title 11, section 999.27(b).

NOW, THEREFORE, the condition of this obligation is such that if the above-named manufacturer and, if applicable, its importer, as Principal, shall faithfully and fully fulfill all of its duties and obligations under California Revenue and Taxation Code section 30165.1(c)(2)(E) and California Code of Regulations, Title 11, section 999.27(b), then this obligation shall be void, otherwise it shall remain in full force and effect.

PROVIDED, HOWEVER, this bond is issued subject to the following express conditions:

1. This bond is executed by the Principal to comply with the above-described provisions, and said bond shall be subject to all of the terms and conditions thereof.

2. The aggregate accumulated liability of the Surety under this bond shall in no event exceed the penal sum named herein, for any and all claims which may accrue during the term thereof.

3. This bond may be cancelled by the Surety in accordance with Article 13 (commencing with section 996.310), Chapter 2, Title 14, Part 2 of the Code of Civil Procedure.

4. This bond shall become effective on the _____ day of _____, 20____, at twelve and one minute o'clock A.M., Pacific Time, and continues in effect until the Surety withdraws from this bond by giving 60 days advance written notice by registered mail to the Tobacco Litigation and Enforcement Section, Office of the Attorney General, P.O. Box 944255, Sacramento, California, 94244-2550, provided such withdrawal shall not release said Surety from any liability existing hereunder at the time of the effective date of the said withdrawal, and further provided that said 60 days shall begin to run on the day following receipt of notice by the Tobacco Litigation and Enforcement Section, Office of the Attorney General.

5. More particularly, all obligations existing on the effective date of Surety's withdrawal, including but not limited to escrow obligations, penalties, costs of investigation and attorneys' fees, shall continue to be protected by this bond, even though no cause of action has accrued at the time of the withdrawal, until the running of the statute of limitations on actions claiming against this bond.

Signed, sealed and dated this _____ day of _____, 20____.

Principal Surety (SEAL)

Surety (SEAL)

By _____

By _____

Signed and acknowledged by Surety's agent _____ before me

this _____ day of _____, 20____.

My Commission expires: _____

Notary Public

Approved by: _____
Attorney General or designee



CALIFORNIA TOBACCO MANUFACTURER AND IMPORTER SURETY BOND

When completed, this bond should be mailed to the Tobacco Litigation and Enforcement Section, Office of the Attorney General, P.O. Box 944255, Sacramento, California 94244-2550.

I. INFORMATION FOR THE PREPARATION AND EXECUTION OF THIS BOND

- A. The legal name of pPrincipal on the bond should be fully and correctly stated and should precisely agree with the name of applicant on its local business license or articles of incorporation (Any material variation may delay acceptance of bond).
- B. The name in which business is conducted should follow the name or names of the pPrincipal where the applicant does business under a fictitious name.

Examples:

Individual operating in own name: "Henry Smith"

Individual owner operating in another name: "Henry Smith d/b/a/ City Extended Contract Provider"

Partners operating in another name: "John Doe, Richard, Doe, and Mary Doe d/b/a Contract Provider"

Corporation operating in own name: "Chase Company (a corporation)"

Corporation operating in another name: "John Doe Enterprises, Inc. d/b/a Superior Contract Provider"

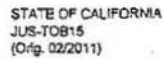
II. EXECUTION BY PRINCIPAL

If the pPrincipal of this bond is:

- A. An individual: This bond must be signed by the pPrincipal.
- B. A partnership: This bond must be executed in the name of the partnership, and must be signed by at least one of the partners.
- C. A corporation: This bond must be executed in the name of the corporation, and signed by its President or Vice President, with an impression of corporate seal affixed, and attested to by the Secretary or Assistant Secretary of the corporation.

III. EXECUTION BY SURETY

- A. This bond must be executed by a properly authorized person, whose title must be shown, with an impression of the corporate seal of the Surety affixed; and,
- B. Attach an original or certified copy of Power-of-Authority authorizing said execution.



DEPARTMENT OF JUSTICE

MSA Status: OPM SPM NPM NUMBER OF STYLES: DATE:

BRAND FAMILY (as listed on California Directory): CIGARETTES AND ROLL-YOUR-OWN

[illegible]

Page _____

TAB 9

STATEMENT OF MAILING 15-DAY NOTICE
(Section 44 of Title 1 of the California Code of Regulations)

On January 5, 2011, the Department of Justice mailed the modified text of the regulations along with a notice of the public comment period to those persons specified in subsections (a)(1) through (4) of Section 44 of Title 1 of the California Code of Regulations. The public comment period for the modified text was from January 5, 2012 through January 20, 2012

Dated: 2/28/2012




ERIN W. ROSENBERG
Deputy Attorney General

TAB 10

**STATEMENT REGARDING WRITTEN COMMENTS
FOR NOTICE OF MODIFICATIONS (15-Day Notice)**

On January 5, 2012, the Notice of Modifications to Text of Proposed Regulations and Accompanying Forms (15-Day Notice) was sent to all interested parties and published on the Office of the Attorney General's California Tobacco Directory website, available at <http://oag.ca.gov/tobacco/directory/regulations>. The Department of Justice did not receive any public comments during the 15-day notice period, which closed on January 20, 2012.

Dated: 1/23/2012



ERIN W. ROSENBERG
Deputy Attorney General

TAB 11

ECONOMIC AND FISCAL IMPACT STATEMENT**(REGULATIONS AND ORDERS)**

STD. 399 (REV. 12/2008)

See SAM Section 6601 - 6616 for Instructions and Code Citations

AGENCY NAME California Department of Justice	CONTACT PERSON Erica Goerzen	TELEPHONE NUMBER (916) 322-0908
DESCRIPTIVE TITLE FROM NOTICE REGISTER OR FORM 400 Implementing regulations needed by the enactment of AB2496		NOTICE FILE NUMBER Z

ECONOMIC IMPACT STATEMENT**A. ESTIMATED PRIVATE SECTOR COST IMPACTS (Include calculations and assumptions in the rulemaking record.)**

1. Check the appropriate box(es) below to indicate whether this regulation:

- | | |
|---|--|
| <input type="checkbox"/> a. Impacts businesses and/or employees | <input type="checkbox"/> e. Imposes reporting requirements |
| <input type="checkbox"/> b. Impacts small businesses | <input type="checkbox"/> f. Imposes prescriptive instead of performance |
| <input type="checkbox"/> c. Impacts jobs or occupations | <input type="checkbox"/> g. Impacts individuals |
| <input type="checkbox"/> d. Impacts California competitiveness | <input checked="" type="checkbox"/> h. None of the above (Explain below. Complete the Fiscal Impact Statement as appropriate.) |

h. (cont.) Negligible, if any, fiscal impact.

(If any box in Items 1 a through g is checked, complete this Economic Impact Statement.)

2. Enter the total number of businesses impacted: _____ Describe the types of businesses (Include nonprofits.): _____

Enter the number or percentage of total businesses impacted that are small businesses: _____

3. Enter the number of businesses that will be created: _____ eliminated: _____

Explain: _____

4. Indicate the geographic extent of impacts: ☐ Statewide ☐ Local or regional (List areas.): _____

5. Enter the number of jobs created: _____ or eliminated: _____ Describe the types of jobs or occupations impacted: _____

6. Will the regulation affect the ability of California businesses to compete with other states by making it more costly to produce goods or services here?

☐ Yes ☐ No If yes, explain briefly: _____**B. ESTIMATED COSTS (Include calculations and assumptions in the rulemaking record.)**

1. What are the total statewide dollar costs that businesses and individuals may incur to comply with this regulation over its lifetime? \$ _____

a. Initial costs for a small business: \$ _____ Annual ongoing costs: \$ _____ Years: _____

b. Initial costs for a typical business: \$ _____ Annual ongoing costs: \$ _____ Years: _____

c. Initial costs for an individual: \$ _____ Annual ongoing costs: \$ _____ Years: _____

d. Describe other economic costs that may occur: _____

ECONOMIC AND FISCAL IMPACT STATEMENT cont. (STD. 399, Rev. 12/2008)

2. If multiple industries are impacted, enter the share of total costs for each industry: _____
3. If the regulation imposes reporting requirements, enter the annual costs a typical business may incur to comply with these requirements. (Include the dollar costs to do programming, record keeping, reporting, and other paperwork, whether or not the paperwork must be submitted.): \$ _____
4. Will this regulation directly impact housing costs? ☐ Yes ☐ No If yes, enter the annual dollar cost per housing unit: _____ and the number of units: _____
5. Are there comparable Federal regulations? ☐ Yes ☐ No Explain the need for State regulation given the existence or absence of Federal regulations: _____
- Enter any additional costs to businesses and/or individuals that may be due to State - Federal differences: \$ _____

C. ESTIMATED BENEFITS (Estimation of the dollar value of benefits is not specifically required by rulemaking law, but encouraged.)

1. Briefly summarize the benefits that may result from this regulation and who will benefit: _____
2. Are the benefits the result of: ☐ specific statutory requirements, or ☐ goals developed by the agency based on broad statutory authority? Explain: _____
3. What are the total statewide benefits from this regulation over its lifetime? \$ _____

D. ALTERNATIVES TO THE REGULATION (Include calculations and assumptions in the rulemaking record. Estimation of the dollar value of benefits is not specifically required by rulemaking law, but encouraged.)

1. List alternatives considered and describe them below. If no alternatives were considered, explain why not: _____
2. Summarize the total statewide costs and benefits from this regulation and each alternative considered:
- | | | |
|----------------|-------------------|----------------|
| Regulation: | Benefit: \$ _____ | Cost: \$ _____ |
| Alternative 1: | Benefit: \$ _____ | Cost: \$ _____ |
| Alternative 2: | Benefit: \$ _____ | Cost: \$ _____ |
3. Briefly discuss any quantification issues that are relevant to a comparison of estimated costs and benefits for this regulation or alternatives: _____
4. Rulemaking law requires agencies to consider performance standards as an alternative, if a regulation mandates the use of specific technologies or equipment, or prescribes specific actions or procedures. Were performance standards considered to lower compliance costs? ☐ Yes ☐ No Explain: _____

E. MAJOR REGULATIONS (Include calculations and assumptions in the rulemaking record.) Cal/EPA boards, offices, and departments are subject to the following additional requirements per Health and Safety Code section 57005.

ECONOMIC AND FISCAL IMPACT STATEMENT cont. (STD. 399, Rev. 12/2008)

1. Will the estimated costs of this regulation to California business enterprises exceed \$10 million? ☐ Yes ☐ No (If No, skip the rest of this section.)

Briefly describe each equally as an effective alternative, or combination of alternatives, for which a cost-effectiveness analysis was performed:

Alternative 1: _____

Alternative 2: _____

3. For the regulation, and each alternative just described, enter the estimated total cost and overall cost-effectiveness ratio:

Regulation: \$ _____ Cost-effectiveness ratio: \$ _____

Alternative 1: \$ _____ Cost-effectiveness ratio: \$ _____

Alternative 2: \$ _____ Cost-effectiveness ratio: \$ _____

FISCAL IMPACT STATEMENT

A. FISCAL EFFECT ON LOCAL GOVERNMENT (Indicate appropriate boxes 1 through 6 and attach calculations and assumptions of fiscal impact for the current year and two subsequent Fiscal Years.)

☐ 1. Additional expenditures of approximately \$ _____ in the current State Fiscal Year which are reimbursable by the State pursuant to Section 6 of Article XIII B of the California Constitution and Sections 17500 et seq. of the Government Code. Funding for this reimbursement:

☐ a. is provided in _____, Budget Act of _____ or Chapter _____, Statutes of _____

☐ b. will be requested in the _____ Governor's Budget for appropriation in Budget Act of _____
(FISCAL YEAR)

☐ 2. Additional expenditures of approximately \$ _____ in the current State Fiscal Year which are not reimbursable by the State pursuant to Section 6 of Article XIII B of the California Constitution and Sections 17500 et seq. of the Government Code because this regulation:

☐ a. implements the Federal mandate contained in _____

☐ b. implements the court mandate set forth by the _____
court in the case of _____ vs. _____

☐ c. implements a mandate of the people of this State expressed in their approval of Proposition No. _____ at the _____
election; (DATE)

☐ d. is issued only in response to a specific request from the _____
_____, which is/are the only local entity(s) affected;

☐ e. will be fully financed from the _____ authorized by Section _____
(FEES, REVENUE, ETC.)
_____ of the _____ Code;

☐ f. provides for savings to each affected unit of local government which will, at a minimum, offset any additional costs to each such unit;

☐ g. creates, eliminates, or changes the penalty for a new crime or infraction contained in _____

☐ 3. Savings of approximately \$ _____ annually.

☒ 4. No additional costs or savings because this regulation makes only technical, non-substantive or clarifying changes to current law regulations.

ECONOMIC AND FISCAL IMPACT STATEMENT cont. (STD. 399, Rev. 12/2008)

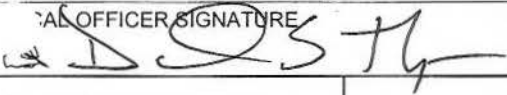
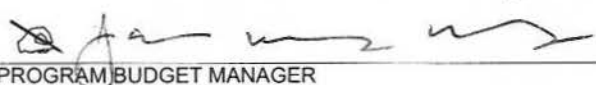

- ☒ 5. No fiscal impact exists because this regulation does not affect any local entity or program.
- ☐ 6. Other.

B. FISCAL EFFECT ON STATE GOVERNMENT (Indicate appropriate boxes 1 through 4 and attach calculations and assumptions of fiscal impact for the current year and two subsequent Fiscal Years.)

- ☐ 1. Additional expenditures of approximately \$ _____ in the current State Fiscal Year. It is anticipated that State agencies will:
- ☐ a. be able to absorb these additional costs within their existing budgets and resources.
- ☐ b. request an increase in the currently authorized budget level for the _____ fiscal year.
- ☐ 2. Savings of approximately \$ _____ in the current State Fiscal Year.
- ☒ 3. No fiscal impact exists because this regulation does not affect any State agency or program.
- ☐ 4. Other.

C. FISCAL EFFECT ON FEDERAL FUNDING OF STATE PROGRAMS (Indicate appropriate boxes 1 through 4 and attach calculations and assumptions of fiscal impact for the current year and two subsequent Fiscal Years.)

- ☐ 1. Additional expenditures of approximately \$ _____ in the current State Fiscal Year.
- ☐ 2. Savings of approximately \$ _____ in the current State Fiscal Year.
- ☒ 3. No fiscal impact exists because this regulation does not affect any federally funded State agency or program.
- ☐ 4. Other.

AGENCY SECRETARY SIGNATURE 		DATE 3-9-11
AGENCY SECRETARY ¹ APPROVAL/CONCURRENCE		DATE 3/15/11
DEPARTMENT OF FINANCE ² APPROVAL/CONCURRENCE	PROGRAM BUDGET MANAGER 	DATE

- The signature attests that the agency has completed the STD.399 according to the instructions in SAM sections 6601-6616, and understands the impacts of the proposed rulemaking. State boards, offices, or department not under an Agency Secretary must have the form signed by the highest ranking official in the organization.
- Finance approval and signature is required when SAM sections 6601-6616 require completion of Fiscal Impact Statement in the STD.399.

TAB 12

UPDATED INFORMATIVE DIGEST

Pursuant to Government Code sections 11347.3, subdivision (b)(2), and 11346.9, subdivision (b), no changes were made to the underlying applicable laws or to the effect of the regulations since the Notice of Proposed Action was published on November 18, 2011.

TAB 13

**DEPARTMENT OF JUSTICE
REGULATIONS TO IMPLEMENT
BUSINESS AND PROFESSIONS CODE SECTION 22979,
HEALTH AND SAFETY CODE SECTIONS 104555-104557, AND
REVENUE AND TAXATION CODE SECTION 30165.1**

FINAL STATEMENT OF REASONS
(UPDATE OF INITIAL STATEMENT OF REASONS)

Pursuant to section 11346.9 of the Government Code, the Department of Justice ("Department") provides this final statement of reasons for regulations implementing certain enhancements and clean-up made to Revenue and Taxation Code section 30165.1, Business and Professions Code section 22979, and Health and Safety Code sections 104555-104557, pursuant to the enactment of AB 2496 (Stats. 2010, ch. 265, effective January 1, 2011).

AB 2496 (Stats. 2010, ch. 265) enhances and cleans up the reserve fund statute and the tobacco directory law to provide additional enforcement tools to the state of California by, among other things, requiring manufacturers and importers to consent to the jurisdiction of the California courts for the purpose of enforcement of the reserve fund statute and the tobacco directory law. AB 2496 also provides that all manufacturers and importers shall obtain and maintain a license to engage in the sale of cigarettes in California, and that manufacturers must be licensed in order to be listed on the California Tobacco Directory.

AB 2496 amended section 22979 of the Business and Professions Code to provide that to be eligible for obtaining and maintaining a license, manufacturers and importers must waive any sovereign immunity defense that may apply to any enforcement of the licensing act, the reserve fund statute, and the tobacco directory law. In lieu of waiving sovereign immunity, a manufacturer or importer may post a surety bond. Section 22979, as amended, provides that waivers of sovereign immunity and surety bonds must be in a form and manner acceptable to the Attorney General.

The Legislature determined in enacting AB 2496 that "it is the policy of the state to require that cigarettes and tobacco products be sold at prices that reflect the payment of all state taxes, fees, payments, and deposits required by law on sales of cigarettes and tobacco products in this state in order to prevent the public health hazard posed by cheap cigarettes and tobacco products, especially to our youth." The regulations are necessary to effectuate these public health purposes. The regulations are also necessary because they establish the form and manner for compliance with the requirements of AB 2496. The Department cannot require manufacturers on, or applying to be on, the California Tobacco Directory to fill-out and submit the required forms unless these regulations are implemented.

SECTION BY SECTION EXPLANATION

Sections 999.10, 999.11, 999.14, 999.19, 999.20, 999.21 and 999.22 were added to this action solely for the purpose of updating the date of revision and/or title of the incorporation by reference forms contained therein.

Section 999.16, which lists required documentation as part of the certification process for listing on the California Tobacco Directory, was updated to provide that every manufacturer waive sovereign immunity as set forth in Section 999.24 pursuant to Business and Professions Code section 22979, subdivision (a)(4), provide reasonable assurance of compliance with specified state and federal law documents if the manufacturer or any of its importers engages in delivery sales as set forth in Section 999.27 pursuant to Revenue and Taxation Code section 30165.1, subdivision (c)(2)(E), and complete a Cigarette Brand Styles Authentication form as set forth in Section 999.29 pursuant to Revenue and Taxation Code section 30165.1, subdivision (g)(4). Section 999.16 was also updated to provide that every importer for a non-participating manufacturer located outside the United States must accept joint and several liability with the non-participating manufacturer, appoint a resident agent for service of process in California pursuant to Revenue and Taxation Code section 30165.1, subdivisions (b)(3)(E) and (f), and obtain and maintain a license to engage in the sale of cigarettes pursuant to Business and Professions Code section 22970 et seq. In addition, this section was updated pursuant to provide that a non-participating manufacturer may be required to post a surety bond as specified in Section 999.26 pursuant to Business and Professions Code section 22979, subdivision (a)(4) and Revenue and Taxation Code section 30165.1, subdivisions (c)(2)(E) and (c)(4)(B), and provide reasonable assurances as specified in Section 999.28 pursuant to Revenue and Taxation Code section 30165.1, subdivision (c)(2)(C). Additional non-substantive edits were made to this section solely for the purpose of updating the title and date of revision of the additional incorporation by reference forms contained therein.

Section 999.17, which lists the conditions under which a tobacco product manufacturer must provide supplemental certifications to the Department, is amended to require manufacturers to submit a supplemental certification when documents submitted along with a previously submitted certification are no longer accurate and complete pursuant to Revenue and Taxation Code section 30165.1, subdivision (b)(1). Additional non-substantive edits were made to this section solely for the purpose of updating the date of revision of the incorporation by reference forms contained therein.

Section 999.24 establishes the form and manner for manufacturers and importers to waive sovereign immunity and consent to the jurisdiction of the California courts for purposes of licensure by the Board of Equalization, as required by subdivision (a)(4) of section 22979 of the Business and Professions Code. The form and manner of waiver of sovereign immunity, as set forth in the incorporation by reference forms contained therein, were established after review of California and federal statutes and case law regarding the scope of foreign government and tribal sovereign immunity, including the Foreign Sovereign Immunities Act, 28 U.S.C. sections 1602 et seq., and *Dole Food Company v. Patrickson*, 538 U.S. 468 (2003). The Attorney General determined that three sovereign immunity forms, incorporated therein by reference, were reasonable and necessary to accommodate the unique scope of tribal sovereign immunity,

foreign government sovereign immunity, and any other form of sovereign immunity. This section was also established pursuant to Revenue and Taxation Code section 30165.1, subdivision (g)(4), to require manufacturers or importers to complete a Cigarette Brand Styles Authentication form as set forth in Section 999.29.

Section 999.25 establishes the forms and manner for complying with subdivision (b)(3)(E) of section 30165.1 of the Revenue and Taxation Code, as amended by AB 2496, as a condition for listing on the California Tobacco Directory. The statute requires that every non-participating manufacturer located outside the United States provide a declaration in the form prescribed by the Attorney General from each of its importers into the United States of any of its brand families to be sold in California, that the importer accepts joint and several liability with the non-participating manufacturer for all required escrow deposits due in accordance with the reserve fund statute, and for payment of all fees, costs, attorney's fees, penalties, and refunds imposed or required under the tobacco directory law, including but not limited to all refunds resulting from the removal of the manufacturer or any of its brand families from the Directory. The importer must also appoint an agent for the service of process in California in accordance with subdivision (f) of section 30165.1 of the Revenue and Taxation Code. In addition, pursuant to Revenue and Taxation Code section 30165.1, subdivision (b)(3)(E), the non-participating manufacturer must affirm that it has caused every importer that will sell its tobacco products in this State to obtain and maintain a license as an importer pursuant to the licensing act. The forms incorporated by reference therein establish the form and manner for complying with subdivision (b)(3)(E) of section 30165.1 of the Revenue and Taxation Code.

Section 999.26, in addition to establishing the form and manner for manufacturers and importers to post a surety bond in lieu of waiving sovereign immunity pursuant to section 22979, subdivision (a)(4), of the Business and Professions Code, provides the form and manner by which newly qualified and elevated risk non-participating manufacturers must post a bond pursuant to section 30165.1, subdivision (c)(4), of the Revenue and Taxation Code, and provides the form and manner by which tobacco product manufacturers engaging in delivery sales may post a bond as a form of reasonable assurances pursuant to section 30165.1, subdivision (c)(2)(E), of the Revenue and Taxation Code. This section also describes when a non-participating manufacturer may be deemed to pose an elevated risk of non-compliance pursuant to section 30165.1, subdivision (c)(4)(A), of the Revenue and Taxation Code. This section incorporates by reference the surety bond form approved by the Attorney General, established in accordance with section 22979, subdivision (a)(4), of the Business and Professions Code and section 30165.1, subdivisions (c)(2)(E) and (c)(4) of the Revenue and Taxation Code, and upon a review of California surety bond requirements.

Section 999.27 establishes the forms and manner for manufacturers and importers that engage in delivery sales to provide reasonable assurances to the Attorney General of compliance with all the federal and state laws governing delivery sellers, as required by subdivision (c)(2)(E) of section 30165.1 of the Revenue and Taxation Code, as amended by AB 2496.

Section 999.28 establishes the forms and manner for non-participating manufacturers to provide reasonable assurances of compliance with the tobacco directory law, new section 30165.2 of the

Revenue and Taxation Code, and the reserve fund law, as required by subdivision (c)(2)(C) of section 30165.1 of the Revenue and Taxation Code, as amended by AB 2496.

Section 999.29 establishes the forms and manner for tobacco product manufacturers to complete and submit a Cigarette Brand Styles Authentication form, incorporated therein by reference, as a condition for listing on the California Tobacco Directory, as authorized by subdivision (g)(4) of section 30165.1 of the Revenue and Taxation Code. The Attorney General determined that a Cigarette Brand Styles Authentication form listing the tobacco product brand family style name, size, pack content, pack type, pack UPC, and carton UPC information was reasonable and appropriate and would provide a consolidated source of information contained in the packaging and labeling samples required under subdivision (g)(4) of section 30165.1 of the Revenue and Taxation Code.

STATEMENT REGARDING INCORPORATION BY REFERENCE DOCUMENTS

Pursuant to section 20 of Title 1 of the California Code of Regulations (“CCR”), publication of the forms incorporated by reference into the CCR would be cumbersome because there are fifteen different forms pertaining to the relevant regulations, some of which are several pages in length, and would take up too much space. These forms are readily available to the public on the Attorney General’s website at <http://oag.ca.gov/tobacco/directory/forms>.

UPDATE ON INFORMATION CONTAINED IN INITIAL STATEMENT OF REASONS

The Initial Statement of Reasons identified any and all information data on which the Agency is relying in proposing the adoption of the above-described regulations. No new information was relied upon.

DETERMINATION REGARDING MANDATE ON SCHOOL DISTRICTS

The Attorney General has determined that the adoption of these regulations does not impose a mandate on local agencies or school districts.

STATEMENT REGARDING PUBLIC COMMENTS DURING 45-DAY NOTICE AND 15-DAY NOTICE

No written public comments were received by the Attorney General’s Office during the time specified in the Notice of Proposed Action (45-Day Notice) or Post-Notice Modifications to Text and Accompanying Forms (15-Day Notice). The Attorney General’s Office did not receive any objections, recommendations, or proposed alternatives.

DETERMINATION REGARDING REASONABLE ALTERNATIVES

The Attorney General has determined that there is no reasonable alternative to adopting these regulations, and they are the least burdensome and most fair and equitable way to implement the provisions of Business and Professions Code section 22979, Health and Safety Code sections 104555 to 104557, and Revenue and Taxation Code section 30165.1. Requiring by formal rule that standardized forms and procedures must be used will ensure that all manufacturers,

importers, wholesalers, distributors, retailers, delivery sellers and others covered by the regulations are provided uniform and clear guidance for successful compliance with the law.

SA2010301913
90229304.doc